

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 2025

Salford Women's Aid

Reference and administrative information

for the year ended 31st March 2025

Charity name	Salford Women's Aid Also known as Salford Women's Aid Domestic Abuse Support Services
Company No	04298930
Charity number	1089851
Registered office address	Slade & Cooper, Beehive Mill, Jersey Street, Manchester, M4 6JG
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:

Iram Ahmed	Chair (appointed Chair 02 April 2025)
Sharon O'Loughlin	Chair (resigned 27 March 2025)
Christine Jackson	Treasurer (resigned 10 November 2025)
Nadine Watson	Secretary (resigned 08 April 2025)
Mirriam Saeed	(appointed 04 April 2024)
Isobel Woodley-Hume	(appointed 01 September 2024)
Tess Swanson	(appointed 06 February 2025)
Cindy Salisbury	(appointed 22 August 2025, appointed Treasurer 10 November 2025)
Annie Wood	(appointed 04 September 2025)

Key management Personnel Yvonne Dronsfield Head of Service Provision

Bankers Royal Bank of Scotland PLC
3rd Floor, 1 Spinningfields Square, Manchester, M3 3AP

The Co-operative Bank
PO Box 250, Skelmersdale, WN8 6WT

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 2025

The Management Committee present their report and the unaudited financial statements for the year ended 31 March 2025. 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 Association 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.
- 2. Provide services and facilitate projects that will empower and enable victims to make informed choices.

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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.

2024/5 has been a busy year where Salford Women's Aid continued to work with partners across the region. Working together is vital and we believe that no one single agency can tackle abuse on their own: together so much can be achieved.

Year one of our 'Strength to Survive' project funded by the National Lottery Community Fund has been a huge success. We have delivered groupwork for women which enables victims to come together, learn about domestic abuse, share their stories and support each other. The Power to Change course, developed by Women's Aid, is a course to help women to understand how abuse may have affected them, build their confidence, and recognise their strengths. The course is delivered at partner services allowing for confidentiality to be maintained at the refuge, whilst opening the course to all women in Salford.

The project has also enabled us to see the start of our outreach service this year. Upon leaving the refuge, women are now offered 6 weeks outreach support. This year saw 20 women and 16 children leave the refuge, with families moving into their own accommodation often having their own tenancy for the first time. Outreach support has included support with furniture grants, council tax enquiries, setting up utility accounts and support to attend family court hearings. Whereas previously support ended the day a family moved out of the refuge, this service has made this transition for women and children much less daunting.

Working with Salford University, we have been able to welcome our first student Social Worker. This has been mutually beneficial in fostering a learning culture and enhancing professional development. The student completed a 70-day placement and reported that she had learnt a great deal and enjoyed her time working with the team.

We received donations from several supporters, including Salford CVS, Mother's Union, Albany, Freemason's, Dickanson's Charity, Swinton Charitable Trust, Acorn, Metalube Group, plus lots of donations made through fundraising events organised by members of the public. Bright Spaces and their team of volunteers redecorated the playroom and living room at the refuge, donating lots of toys, play equipment and furniture. Donations were shared with service users including food, toiletries, clothes, toys all helping to meet survivor essential needs.

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Beneficiaries of our service

Refuge services remain at the heart of SWA, offering secure accommodation to victims and their children who have fled domestic abuse. We provide a safe, supported environment where they can start to rebuild their lives and look forward to a life free from violence. Our refuge services are commissioned by Salford City Council.

We have 14 units of accommodation across 2 sites for women and children escaping domestic abuse. Both are shared houses with communal facilities. We have trained and qualified domestic abuse specialist support workers in both refuges.

This year, the number of beneficiaries we have supported is 67 across our 2 refuges; this is made up of 34 women and 33 children. The average length of stay for families was 7 months, with 85% of women moving on from the refuge in a planned way.

We continue to take referrals from across the country and are members of Women's Aid Routes to Support. SWA update this national database daily with any available bedspace. This means that professionals nationally are able to access Routes to Support when looking for refuge accommodation and time is not wasted contacting services that have no space. In total, we accepted women from 17 different local authorities during this year. The majority of our referrals continue to come from the Greater Manchester helpline, which makes up 30% of referrals, followed by local specialist services 23%, Local Authority Housing Departments 16% and the Salford IDVA Service 13%, the remaining referrals are from other services.

Throughout 2024/25 SWA have supported many women with no recourse to public funds or insecure immigration. At the point of referral, 39% of women who went on to access the refuge had no recourse to public funds. Staff receive immigration training and are experienced at accessing immigration support/funding to ensure that we can support the women whose immigration status can be a barrier to safety. We are delighted to have signed up for funding through the Home Office to ensure that we are able to continue to offer asylum seekers and refugees who are experiencing domestic abuse safe accommodation. SWA is committed to fair access and this year we have supported families of 12 different nationalities.

Both our refuges have ground floor accommodation which has enabled us to offer support to women and children with limited mobility.

No two women's needs are exactly the same, and refuge staff develop responsive individual support plans which include: • personal safety information; • support with criminal and civil matters; • support around safe child contact; • support around safe housing options; • referral to other services; • support to access benefits; • immigration support. SWA also works in partnership with other professionals and agencies including solicitors, social workers, health professionals, children's centres.

Activities and celebrations –

Throughout the year, we ran a range of activities for women and children in the refuge to have fun, make friends, spend healing time together, as well as learn and take part in workshops.

This year, our packed timetable included: April 2024, residents celebrated EID in the refuge, with food and cakes donated by Acorn. Easter 2024, celebrations in the refuge, and children's Easter egg hunt. May 2024, Bright Space's celebration at the refuge on completion of the redecoration of the playroom and the living room. September 2024, seaside trip to Blackpool to see the illuminations, the women and children travelled by minibus and enjoyed fish and chips, thank you again to Acorn for funding this trip. We also held a Christmas party day in the refuge, with Santa's grotto and a Disco, all the children got presents from Santa, party and gifts were funded by Dickanson's Charity and Albany.

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Charity Shop

We received notification from Salford City Council that Eccles Shopping Centre, the location of the charity shop was to undergo major renovation and would be demolished late 2025. Due to the decline in footfall in the centre the decision was made to close the shop mid-2025. An exit strategy was agreed, and the shop would be closing its doors in August 2025.

Financial review

The 'Strength to Survive' project funded by the National Lottery Community Fund was a great success. Year 1 of this 3-year project which commenced in April 2024, allowed specialised support and aftercare for 6 weeks to help families resettle when leaving the refuge. We also deliver a 12-week course developed by Women's Aid, for survivors of domestic abuse, the Power to Change course is open to residents at the refuges and to individuals and referrals from other agencies.

The year 2024/25 saw the refuge commissioned by Salford City Council to deliver support to domestic abuse victims and their children in the refuge. This partnership has built greater connections and joint ambitions to improve services for women and children experiencing domestic abuse within Salford and nationally.

At the end of the financial year, the total reserves of the charity were £225,982, of which £222,820 are unrestricted.

Reserves policy

As of the year ended 31 March 2025, the total reserves for the charity were £225,982 and of this £3,162 were restricted funds and £222,820 were unrestricted funds. Of the unrestricted funds, £1,060 were tangible fixed assets and £221,760 were held as net current assets.

The Management Committee are 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.

The policy on reserves is that the committee will ensure that there are 3 months running costs in the event of the charity having to wind down. As of the year ended 31 March 2025, the reserves of the charity meet this 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.

SWA will continue to work in partnership with the local authority as part of the Domestic Abuse Safe Accommodation Needs Assessment, providing monitoring data and working together to identify and implement improvements to services. SWA will continue to advocate for improved move on pathways for women who come into refuge. We would like to see women and children moved into their own property or self-contained temporary accommodation within at least 12 months. SWA will continue to advocate that refuge accommodation should be short term temporary accommodation. It is hoped that by moving families who are ready on from the refuge we will be able to maximise the number of women and families we can support.

We secured funding from Lloyds Bank Foundation, England and Wales. The grant is a 3-year grant of £75,000 and is unrestricted. Alongside the funding, Lloyds will work with SWA to grow stronger and more resilient.

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At the beginning of the new financial year SWA aims to continue to explore further opportunities for partnership working. We are committed to providing the best service possible and want to ensure that our specialist service is widely known and accessed, likewise we want to ensure that we can signpost and access available services, working together to ensure comprehensive support.

We will continue to put the needs of women and children at the forefront of the work we do.

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 safeguarding 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 Management Committee.

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 six members who have a wide range of professional skills and knowledge around the issues of domestic abuse and safeguarding.

The Management Committee took on the task of reviewing the service in order to make it more streamlined and efficient. This resulted in a restructure and a change in staff roles. There is a scheme of delegated authority for the provision of service which rests with the Head of Service Provision along with the Service Operational Manager. The Head of Service Provision is responsible for ensuring that the aims of the charity are delivered. The Service Operational Manager is responsible for the day-to-day operation of the services, individual supervision of the staff team, 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.

Salford Women's Aid is committed to promoting anti-oppressive and anti-discriminatory practice throughout its organisation and operated an equal opportunities policy in accordance with employment law and in keeping with the values and aims of the organisation. Salford Women's Aid is exempt under the Sex Discrimination Act 1975 under section 7 (2) (e) in terms of employment legislation.

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

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for the year ended 31st March 2025

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 2025 was 6. 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 refer and inform MARAC. The Senior Leadership Team 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. We attend the DA Provider's forum, Homeless Providers forum, DA Housing provider's forum, Greater Manchester VAWG, Women's aid CEO group, Salford safe accommodation strategy partners, as well as liaise with specialist agencies on immigration matters.

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.

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.

Policies and procedures are in place to safeguard all service users. Stringent recruitment processes and training for all staff and volunteers including safeguarding children and vulnerable adults.

Our Complaint Procedure is accessible to all service users and is available on our website and allows service users to raise concerns either independently, as a group, formally or anonymously with a record kept of each issue and outcome which is presented to the board at Management Committee Meetings.

Salford Women's Aid
Management committee's annual report
for the year ended 31st March 2025

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 10th November 2025.

Signed on their behalf by

Iram Ahmed

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 2025 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

Date: 01/12/2025

Salford Women's Aid
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	3	10,810	1,250	12,060	7,032
Charitable activities: Refuges	4	318,386	150,714	469,100	361,239
Other trading activities	5	19,816	-	19,816	28,645
Investments	6	2,939	-	2,939	3,515
Total income		351,951	151,964	503,915	400,431
Expenditure on:					
Raising funds	7	30,019	-	30,019	27,438
Charitable activities: Refuges	8	227,698	148,802	376,500	519,884
Total expenditure		257,717	148,802	406,519	547,322
Net income/(expenditure) before net gains/(losses) on investments		94,234	3,162	97,396	(146,891)
Net income/(expenditure) for the year	10	94,234	3,162	97,396	(146,891)
Net movement in funds for the year		94,234	3,162	97,396	(146,891)
Reconciliation of funds					
Total funds brought forward		128,586	-	128,586	275,477
Total funds carried forward		222,820	3,162	225,982	128,586

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 2025

	Note	2025	2024
		£	£
Fixed assets			
Tangible assets	15	1,060	1,590
Total fixed assets		1,060	1,590
Current assets			
Debtors	16	55,262	40,168
Cash at bank and in hand		220,928	209,431
Total current assets		276,190	249,599
Liabilities			
Creditors: amounts falling due in less than one year	18	(51,268)	(122,603)
Net current assets		224,922	126,996
Total assets less current liabilities		225,982	128,586
Net assets		225,982	128,586
The funds of the charity:			
Restricted income funds	20	3,162	-
Unrestricted income funds	21	222,820	128,586
Total charity funds		225,982	128,586

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 10/11/2025 and signed on their behalf by:

Iram Ahmed (Chair)

Salford Women's Aid
Statement of Cash Flows
for the year ending 31 March 2025

	Note	2025 £	2024 £
Cash provided by/(used in) operating activities	24	8,558	(126,457)
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		2,939	3,515
Purchase of tangible fixed assets		-	(2,120)
Cash provided by/(used in) investing activities		2,939	1,395
Increase/(decrease) in cash and cash equivalents in the year		11,497	(125,062)
Cash and cash equivalents at the beginning of the year		209,431	334,493
Cash and cash equivalents at the end of the year		220,928	209,431

Notes to the accounts for the year ended 31 March 2025

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 2025 (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 2025 (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 38.5% to Refuge 1 and 57.7% to Refuge 2 and 3.8% to Cost of raising funds (2024: 39.5% to Refuge 1 and 59.2% to Refuge 2 and 1.3% to Cost of raising funds).

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 2025 (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 2025 (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 £1,543 outstanding contributions at the year end (2024: £1,185).

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 2025 £
Donations	10,810	1,250	12,060
	<hr/>	<hr/>	<hr/>
Total	10,810	1,250	12,060
	<hr/>	<hr/>	<hr/>
Previous reporting period	Unrestricted £	Restricted £	Total 2024 £
Donations	6,232	800	7,032
	<hr/>	<hr/>	<hr/>
Total	6,232	800	7,032
	<hr/>	<hr/>	<hr/>

Salford Women's Aid

Notes to the accounts for the year ended 31 March 2025 (continued)

4 Income from charitable activities

Current reporting period		Unrestricted £	Restricted £	Total 2025 £
Refuges				
Rents	Rents Receivable	288,973	-	288,973
	Voids	(8,109)	-	(8,109)
National Lottery Community Fund		-	130,052	130,052
Safety 4 Sisters		11,395	-	11,395
Salford City Council		-	20,662	20,662
Salford CVS		8,000	-	8,000
Asylum Safeguard Hub		11,177	-	11,177
Women's Aid		6,950	-	6,950
Total		318,386	150,714	469,100
Previous 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

Salford Women's Aid

Notes to the accounts for the year ended 31 March 2025 (continued)

5 Income from other trading activities

	2025 £	2024 £
Charity Shop and Fundraising income	19,816	28,645
	<hr/>	<hr/>
	19,816	28,645
	<hr/>	<hr/>

All income from other trading activities is unrestricted.

6 Investment income

	2025 £	2024 £
Income from bank deposits	2,939	3,515
	<hr/>	<hr/>
	2,939	3,515
	<hr/>	<hr/>

All investment income is unrestricted.

7 Cost of raising funds

	2025 £	2024 £
Staff costs	19,470	20,886
Charity shop costs	8,152	4,077
Other fundraising expenses	476	483
Support costs (see note 9)	1,921	1,992
	<hr/>	<hr/>
	30,019	27,438
	<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 2025 (continued)

8 Analysis of expenditure on charitable activities

Current reporting period	Refuge 1	Refuge 2	Refuge 3	Total 2025
	£	£	£	£
Staff costs	71,834	80,168	-	152,002
Bad debts & rents assistance	(1,511)	(4,138)	-	(5,649)
Office service costs	1,787	1,928	-	3,715
Refuge Service Costs	23,118	24,853	1,501	49,472
Housing association & rent	33,532	37,904	9,764	81,200
Travel and motor	43	123	-	166
Sundries	101	26	-	127
Telephone	2,372	2,358	-	4,730
Stationery & Postage	130	562	-	692
Book-keeping & payroll	3,331	3,357	-	6,688
Training	257	208	-	465
Insurance	976	1,465	-	2,441
Depreciation	-	530	-	530
Project and other activities	3,267	932	22,966	27,165
Governance costs (see note 9)	1,870	2,806	-	4,676
Support costs (see note 9)	19,232	28,848	-	48,080
	<hr/>	<hr/>	<hr/>	<hr/>
	160,339	181,930	34,231	376,500
	<hr/>	<hr/>	<hr/>	<hr/>

Salford Women's Aid

Notes to the accounts for the year ended 31 March 2025 (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 2024</i>
	£	£	£	£
<i>Staff costs</i>	72,533	78,166	-	150,699
<i>Bad debts & rents assistance</i>	-	-	-	-
<i>Office service costs</i>	2,199	2,116	-	4,315
<i>Refuge Service Costs</i>	27,302	31,806	10,305	69,413
<i>Housing association & rent</i>	29,610	36,867	21,356	87,833
<i>Travel and motor</i>	69	85	-	154
<i>Sundries</i>	71	90	-	161
<i>Telephone</i>	1,835	1,836	-	3,671
<i>Stationery & Postage</i>	602	362	-	964
<i>Book-keeping & payroll</i>	3,457	3,457	-	6,914
<i>Insurance</i>	914	1,371	-	2,285
<i>Project and other activities</i>	339	215	41,065	41,619
<i>Governance costs (see note 9)</i>	1,427	2,141	-	3,568
<i>Support costs (see note 9)</i>	59,103	88,655	-	147,758
	<hr/>	<hr/>	<hr/>	<hr/>
	199,461	247,697	72,726	519,884
	<hr/>	<hr/>	<hr/>	<hr/>
			2025	2024
			£	£
Restricted expenditure			148,802	21,072
Unrestricted expenditure			227,698	498,812
			<hr/>	<hr/>
			376,500	519,884
			<hr/>	<hr/>

Salford Women's Aid

Notes to the accounts for the year ended 31 March 2025 (continued)

9 Analysis of governance and support costs

Current reporting period	Support £	Governance £	Total 2025 £
Staff Cost	34,868	-	34,868
Office service costs	2,815	-	2,815
Travel Costs	105	-	105
Sundry Expenses	85	-	85
Stationery	488	-	488
Book-keeping & payroll	2,067	-	2,067
Training	399	-	399
Project and Other activities	1,174	470	1,644
Legal and professional	8,000	-	8,000
Accountancy & Independent Examination fees	-	4,206	4,206
	<hr/> 50,001	<hr/> 4,676	<hr/> 54,677
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Previous 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
	<hr/> 149,750	<hr/> 3,568	<hr/> 153,318
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

10 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2025 £	2024 £
Depreciation	530	530
Operating lease rentals:		
Property	1	1
Independent examiner's fee		
Accountancy fees	2,100	1,500
Independent examiner's fee	1,405	1,300
Payroll bureau fees	413	353
Bookkeeping and QBO	6,882	7,256
	<hr/> <hr/>	<hr/> <hr/>

Salford Women's Aid

Notes to the accounts for the year ended 31 March 2025 (continued)

11 Staff costs

Staff costs during the year were as follows:

	2025 £	2024 £
Wages and salaries	178,815	225,814
Social security costs	11,739	17,545
Pension costs	6,385	10,485
Sessional Workers	8,229	7,745
Other	1,172	40,964
	<hr/> 206,340	<hr/> 302,553
	<hr/> <hr/>	<hr/> <hr/>
Allocated as follows:		
Cost of raising funds	19,470	20,886
Charitable activities	152,002	150,699
Support costs	34,868	130,968
	<hr/> 206,340	<hr/> 302,553
	<hr/> <hr/>	<hr/> <hr/>

No employee has employee benefits in excess of £60,000 (2024: 0).

The average number of staff employed during the period was 7 (2024: 7).

The average full time equivalent number of staff employed during the period was 5 (2024: 6).

The key management personnel of the charity comprise the management committee and the Head of Service Provision. The total employee benefits of the key management personnel of the charity were £36,158 (2024: £97,149).

Salford Women's Aid

Notes to the accounts for the year ended 31 March 2025 (continued)

12 Management committee remuneration and expenses, and related party transactions

One member of the management committee received reimbursed expenses during the year of £22 (2024: £117). Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2024: Nil).

One member of the management committee received travel and subsistence expenses during the year of £22 (2024: £37).

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 (2024: nil).

13 Government grants

The government grants recognised in the accounts were as follows:

	2025 £	2024 £
Salford City Council	20,662	20,272
	<hr/>	<hr/>
	20,662	20,272
	<hr/>	<hr/>

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

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 2025 (continued)

15 Fixed assets: tangible assets

	Leasehold improvements £	Office equipment £	Computer equipment £	Total £
Cost				
At 1 April 2024	19,458	6,286	-	25,744
At 31 March 2025	19,458	6,286	-	25,744
Depreciation				
At 1 April 2024	19,458	4,696	-	24,154
Charge for the year	-	530	-	530
At 31 March 2025	19,458	5,226	-	24,684
Net book value				
At 31 March 2025	-	1,060	-	1,060
At 31 March 2024	-	1,590	-	1,590

16 Debtors

	2025 £	2024 £
Rent arrears	24,189	25,420
Bad debt provision	-	(3,330)
Other debtors	22,918	11,573
Prepayments and accrued income	8,155	6,505
	55,262	40,168

17 Cash at bank and in hand

	2025 £	2024 £
Cash at bank and on hand	220,928	209,431
	220,928	209,431

Salford Women's Aid

Notes to the accounts for the year ended 31 March 2025 (continued)

18 Creditors: amounts falling due within one year

	2025 £	2024 £
Rent Receivable in advance	22,104	25,663
Other creditors and accruals	22,076	26,613
Deferred income	-	65,026
Taxation and social security costs	5,973	5,301
Funds held as agent	1,115	-
	<hr/>	<hr/>
	51,268	122,603
	<hr/>	<hr/>

Funds held as agent refers to grants received by Salford Women's Aid which are paid to residents. During the year Salford Women's Aid received £6,500 and paid £5,385 as an agent. As at 31 March 2025, £1,115 (2024: nil) was outstanding to be paid.

19 Deferred income

	2025 £	2024 £
Deferred grant brought forward	65,026	2,952
Grant received	-	65,026
Released to income from charitable activities	(65,026)	(2,952)
	<hr/>	<hr/>
Deferred grant carried forward	-	65,026
	<hr/>	<hr/>

Salford Women's Aid

Notes to the accounts for the year ended 31 March 2025 (continued)

20 Analysis of movements in restricted funds

Current reporting period	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2025 £
Refuges					
Other projects	-	1,250	(1,250)	-	-
National Lottery					
Community Fund - RC					
North West Region	-	130,052	(126,890)		3,162
Salford City Council	-	20,662	(20,662)	-	-
Total	-	131,302	(148,802)	-	3,162
Previous 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	21,072	(21,072)	(6,047)	-

Salford Women's Aid

Notes to the accounts for the year ended 31 March 2025 (continued)

20 Analysis of movements in restricted funds (cont.)

Name of restricted fund	Description, nature and purposes of the fund
National Lottery Community Fund - RC North West Region	Power to Change project.
Salford City Council	Restricted funding to deliver support to domestic abuse victims and their children in refuge accommodation.
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 (2024)	Funding for Chief Officer role.

21 Analysis of movement in unrestricted funds

Current reporting period	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers £	As at 31 March 2025 £
General fund	128,586	351,951	(257,717)	-	222,820
	<u>128,586</u>	<u>351,951</u>	<u>(257,717)</u>	<u>-</u>	<u>222,820</u>

Previous 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
	<u>269,430</u>	<u>379,359</u>	<u>(526,250)</u>	<u>6,047</u>	<u>128,586</u>

Name of unrestricted fund	Description, nature and purposes of the fund
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General fund	The free reserves after allowing for all designated funds
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Salford Women's Aid

Notes to the accounts for the year ended 31 March 2025 (continued)

22 Analysis of net assets between funds

Current reporting period	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	1,060	-	-	1,060
Net current assets/(liabilities)	221,760	-	3,162	224,922
Total	222,820	-	3,162	225,982
Previous 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

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 2025 £	2024 £
One to five years	1	1
	1	1

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

	2025 £	2024 £
Net income/(expenditure) for the year	97,396	(146,891)
Adjustments for:		
Depreciation charge	530	530
Dividends, interest and rents from investments	(2,939)	(3,515)
Decrease/(increase) in debtors	(15,094)	(20,771)
Increase/(decrease) in creditors	(71,335)	44,190
Net cash provided by/(used in) operating	8,558	(126,457)

Salford Women's Aid

Notes to the accounts for the year ended 31 March 2025 (continued)

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

	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Income from:				
Donations and legacies	6,232	800	7,032	8,878
Charitable activities: Refuges	340,967	20,272	361,239	314,505
Other trading activities	28,645	-	28,645	49,247
Investments	3,515	-	3,515	1,535
Total income	379,359	21,072	400,431	374,165
Expenditure on:				
Raising funds	27,438	-	27,438	42,147
Charitable activities: Refuges	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	(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.