

Salisbury Women's Refuge



Annual Report 2021

Registered Charity Number 01112497

Registered Company Number 05632436

Salisbury Women's Refuge

Annual Report and Accounts 2021

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Foreword

The Refuge continued to run a near normal service in 2021 despite the various Covid restrictions still in place. It was not quite however service as usual. Although the Refuge was spared serious illness or disruption, we did have suspected and actual cases of Covid infection amongst our residents and staff and stringent procedures were needed for this to be contained.

Because of the pandemic, we were not able to make our usual arrangements for the AGM in 2021 or to hold our Christmas Crib Service. We did however in July welcome our Friends and supporters to a wonderful summer party in the grounds of Myles Place thanks to the ever generous Kelly family. This event was attended by the Lord Lieutenant, the Mayor and Deputy Mayor of Salisbury and our MP John Glen and sponsored by Fletcher & Partners.

In October we also hosted the first of what we hope will be a series of lectures. The event was sponsored by Wilsons LLP and the lecture, on the history of the Women's Refuge in Salisbury, given by local historian and Refuge trustee, Rosemary Pemberton. Events such as these are vital in raising funds and in raising awareness of domestic abuse.

Prior to the pandemic, the trustees had intended to review our services and develop plans for the future. We were aware that our 3 year contract for the provision of Refuge services funded by Wiltshire Council would come to an end in 2021 and that we were likely to be involved in a tendering exercise for the ongoing provision of services. In the event our contract was renewed for a further 2 years until March 2023.

Whilst this gave us very welcome breathing space, nevertheless the task of setting strategic direction for the Refuge remained a priority. In 2021 the trustees embarked on a series of visits to other Refuges to be better informed about how others had funded, staffed and organised refuge provision. This has been a very valuable exercise and has reassured us that the staff team in Salisbury and the caring yet professional service we offer is second to none.

We do recognise however that there are shortcomings in our current premises. We do not have self-contained units for the families who stay with us – kitchens and bathrooms are shared. We also have very limited meetings and office space. The trustees will therefore be formulating plans in the current year to improve our accommodation. We would also like to increase the numbers of families to whom we can provide refuge given the high levels of demand.

Domestic abuse has been much in the news during the pandemic. We continue to see an increasing number of reported cases as women find the courage to seek help. Salisbury Women's Refuge has been providing support to these women and their children since 1984. We intend to continue to do so and to respond to changing needs and patterns of service as they arise.

Ros Hepplewhite - Chair of Trustees



Ros Hepplewhite and John Glen, MP at the Summer Party

Our service

This year was once again a very challenging one with coronavirus still very much a presence in the community. We were thankfully very lucky to escape any cases in the house again this year but did have staff members catch it towards the end of the year. However, with the residents and staff having access to the vaccine and generally knowing more about the infection we felt well placed to cope with the threat in a proactive and positive way.

The families have benefited from a volunteer play therapist who joined the team in February. Several of our families have both one to one and group sessions. Laura has also been able to go into school and work with some of the children in their school setting. This is a fluid arrangement which can change and adapt to the needs of the families very quickly. Laura will complete 100 hours with us while she completes her Diploma.

We have also been able to offer yoga one evening a week for some of the year. This has always been dependant on the community levels of Covid-19 and at times we have had to suspend classes but our residents really enjoy the relaxation and benefits of yoga on mind and body.

The Pantry Partnership have been able to deliver excess fruit and vegetables to us once a week. This is of great help to our families as they can supplement their food budget by making use of produce which may otherwise go to waste. The Pantry Partnership also use some of the produce to make homemade vegetarian soups, meals and puddings which they freeze and give to our families in refuge. These are always eagerly received and we hope to be able to do some workshops with them in the future to enhance residents' cooking skills and food hygiene knowledge.

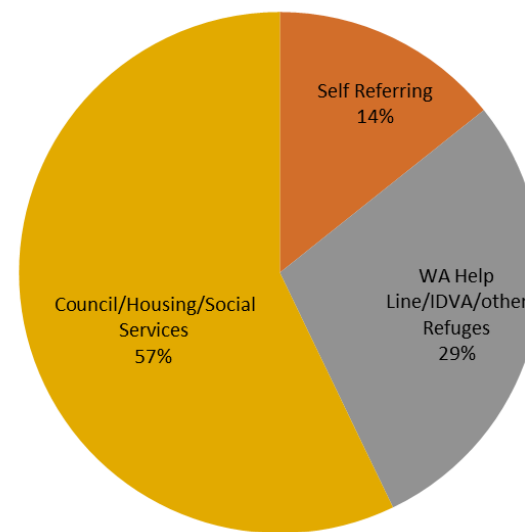
In September the residents decided that they wanted to do something for the Afghanistan refugees following the Taliban taking control of the country. They sourced a local charity taking donations of clothing and toiletries for Afghanistan. Residents felt that this was something they would like to do on a regular basis and have been invited to put forward suggestions of charities or causes we could collect and donate for.

I would like to thank my amazing staff team for coping with everything so calmly and professionally over the past year. They really have gone the extra mile.

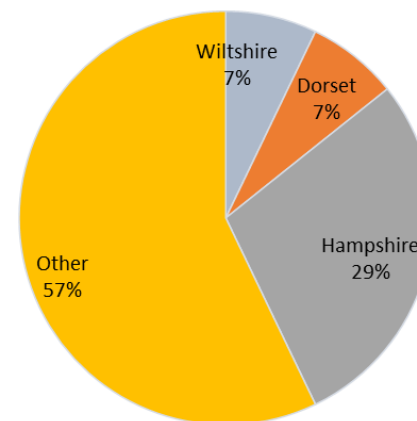
Sandra Horner - Refuge Manager

Some Statistics

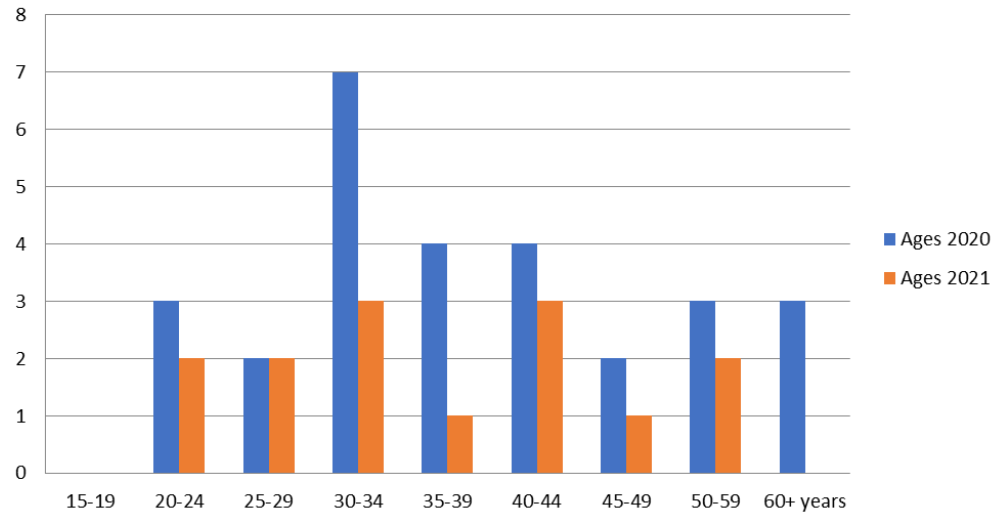
Referring Agencies



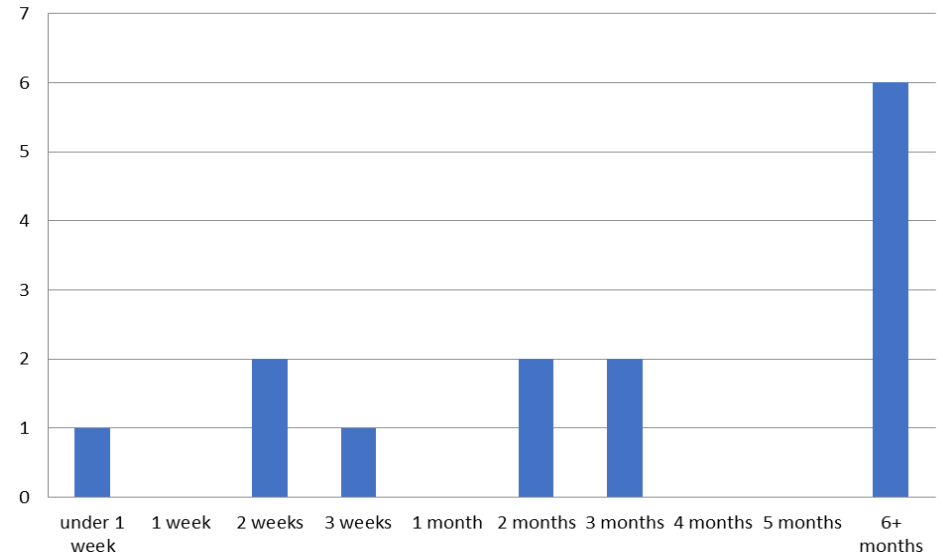
Catchment Area of Residents



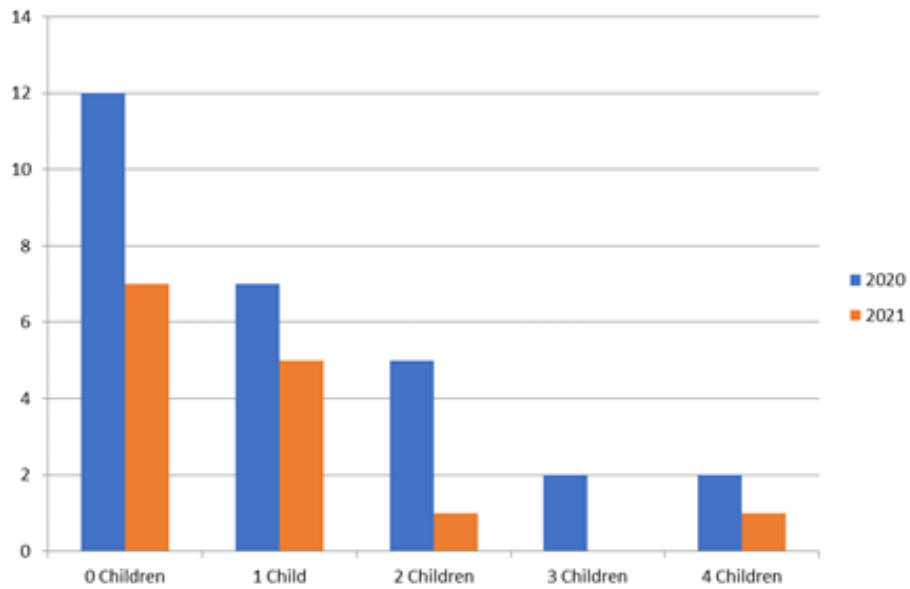
Ages of Women 2020 - 2021



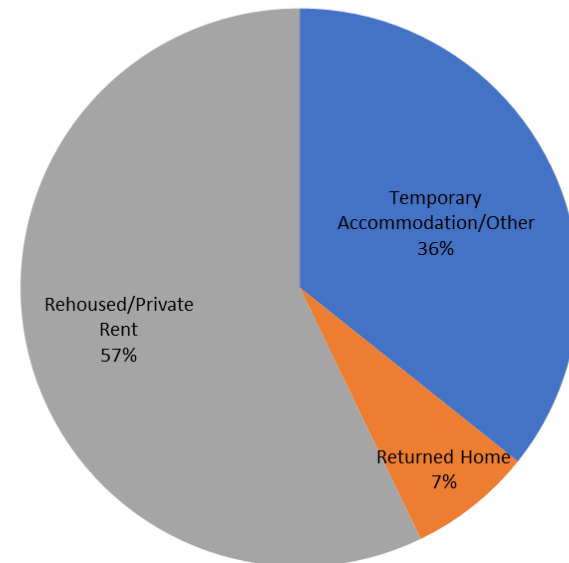
Length of Stay



Size of Families 2020 - 2021



Destinations of Leavers



Our building

The year 2021 was a difficult year, not only because of Covid restrictions preventing entry into the House but also because of illness, injury, the loss of our dear handyman and delays in obtaining contractors. Although we employed an interim handyman one day a week at a cost, maintenance of the House fell behind at the beginning of the year.

The repainting and refurbishment of residents' rooms, which is often needed when residents leave the House, was delayed until we could get an outside contractor to carry out the work. This was eventually done but at a greater cost financially and it reduced our ability to accept more families. Our new handyman joined the staff in June and things have moved into full swing since then. Paul has been able to advise, address leaks, replaster and renew walls for us to name but a few tasks!

The projects of upgrading the main kitchen and the bathroom on the second floor in the main house, identified for 2021, have been completed. Several annual assessments such as PAT had to be delayed from 2020 and these were undertaken at the first opportunity in June and July. The project to modernise the sitting room, to make it a lighter, more comfortable room, was put on hold until 2022 as was assessing the guttering and replacement of some fascia boards and addressing damp and storage in the Annexe.

Work continued in the garden with help from an ex- resident. Remedial action was undertaken regarding the beech tree and a new security fence was erected at the side and rear of the House. With a generous donation from the residents of the village of Charlton All Saints we were able to purchase new garden furniture.

Day to day cleaning was undertaken through the residents' housekeeping rota and we were able to carry out one of the four annual deep cleans. This was with help of residents, Ros, myself and Beth a volunteer.

I would like to thank all the staff for their continued hard work in helping to maintain the building in a good state of repair and meeting the challenges associated with an older building.

Catriona Wood -Trustee



New garden furniture purchased with a gift from the village of Charlton All Saints

Our finances

Looking back on a year dominated by Covid and the restrictions that it imposes, I am delighted to be able to report that the Refuge finances held their own in 2021; we ended up with a very small positive result. However, the overall picture does hide some details that should be commented on.

One problem we faced early in the year was that a resident who we had been told would be eligible for public funding support was not able to access public funds for a considerable time. This is one of the reasons that housing benefit and service charge income were lower than in 2020; the other is that because the restrictions of 2020 prevented families from moving on from the Refuge, we had an unusual exodus in 2021 which resulted in lower than anticipated occupation rates.

You will see comments in the formal accounts about the caretaker. For several years we had a caretaker, Colin Aldridge, who was not an employee but a contractor – so his costs appeared as part of maintenance, not as staff salaries. Our new caretaker, who joined us after Colin so sadly died, is an employee – but to allow for simple year on year comparisons I decided to allocate his costs to maintenance for the rest of 2021. From the start of 2022 his costs will be included as part of the salaries item.

There is much concern about fuel prices. The Refuge has fixed price contracts for both gas and electricity that end towards the end of this year; we have been able to take advantage of new fixed price offers that were available early in this year, to start when our existing contracts end, and although the new rates are considerably higher than the current one, they were fixed before the latest increases resulting from the war in Ukraine.

In a year's time (at the end of March 2023) our existing contract to provide services to Wiltshire Council will end. We expect that the Council will initiate a new tender process in the summer or autumn this year. We do not know if they will be changing their requirements or looking for "more of the same"; until we get the relevant documents, we cannot prepare our bid. Much Trustee time will be spent on this once the process starts.

At this point I was tempted to copy one of the paragraphs from my report for 2020, about our donors. We are blessed with remarkably generous donors, and yet again the amount given has increased significantly. We are deeply grateful.

We continue to work remotely far more than we used to, but the systems we have in place operate smoothly most of the time. I am delighted that a fellow Trustee, Chris Dragonetti, has taken over some of my work as Treasurer – in particular taking on responsibility for our Gift Aid claims, but also sorting other problems on an ad hoc basis as they arise. My thanks go to him, to Eileen Day who does the routine book keeping work for me as well as dealing

with Housing Benefit claims and other financial chores, and to the Finance Sub-committee for their comments and support.

Finally I record my thanks to the two ladies from Fletchers who have been involved in preparing and formally examining our accounts – Amanda Beavan and Pat Proctor. Pat has said that this is definitely the last time she will be acting as our Independent Examiner, and the Trustees will miss her annual visits to us to guide us through the draft accounts before they are finalised and printed.

Colin Reed – Treasurer



One of our family rooms

Annex

Trustees' Report for the Year ended 31 December 2021

The Trustees, who are also directors of the charity for the purposes of the Companies Act, submit their annual directors' report and the financial statements of Salisbury Women's Refuge (the company) for the year ended 31 December 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The Trustees confirm that the annual report and financial statements of the charity comply with the Charities Act 2011, the Companies Act 2006, the requirements of the charity's governing document and the provisions of 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).

Reference and administrative details

Charity Number	1112497
Company Number	05632436
Registered Office	Alexandra House, St Johns Street, Salisbury, SP1 2SB
Company Secretary	Wilsons (Company Secretaries) Limited
Independent Examiner	Mrs PA Proctor FCA, Fletcher & Partners, Crown Chambers, Bridge Street, Salisbury SP1 2LZ
Bankers	The Central Board of Finance of the Church of England, London Lloyds Bank plc, Blue Boar Row, Salisbury
Solicitors	Wilsons, Alexandra House, St Johns Street, Salisbury, SP1 2SB

Directors and trustees

The directors who served as trustees during the period were as follows:-

Nominated by

Mrs Rosalind Hepplewhite – Chair	Salisbury Diocesan Mothers' Union
Rev Penelope Joyce - Vice-chair	
Mr Colin Reed - Treasurer	
Mrs Rosemary Pemberton	
Ms Valerie Jackson	Salisbury Diocesan Mothers' Union

Mrs Anne Smith

Mrs Catriona Wood

Mrs Deborah Underhill (resigned 15 Sept. 2021) Salisbury Diocesan Board of Finance

Mr Christopher Dragonetti Salisbury Diocesan Board of Finance

Constitution

Salisbury Women's Refuge is a charitable company limited by guarantee and was set up to take over the operations previously carried out by the trust known as Refuge and Shelter for Mothers and Babies Charity No 207775 (previously known as Salisbury Women's Refuge). The transfer was carried out in accordance with an Incorporation Agreement dated 20th December 2005. The charity is governed by its Memorandum and Articles of Association dated 14 November 2005, amended by a resolution on 12 April 2010.

Objects and activities

The objects of the charity are to relieve distress and suffering experienced by women who have been maltreated by their relatives, cohabitants, husbands or the fathers of their children; to relieve distress and suffering amongst the children of such women; and to relieve the need of other women and children in necessitous circumstances who are temporarily homeless.

The charity aims to achieve its objects by providing safe accommodation in the property used by the charity, whilst also providing support and advice and social activities for the residents. The charity develops partnerships with other agencies and promotes knowledge and understanding of domestic violence within the wider community.

In planning their activities the Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit.

Organisational structure and decision making

The board of trustees, consisting of at least four and not more than nine individuals, administers the charity. The board meets quarterly. A manager is appointed by the Trustees to manage the day to day operations of the charity.

The charitable company has a subsidiary charity, Refuge and Shelter for Mothers and Babies, Charity No 1112497-1 (previously known as Salisbury Women's Refuge, Charity No 207775). The charitable company is the sole corporate trustee of the subsidiary charity; the charitable company's directors are therefore effectively trustees of the charity. The property is held by the charitable company in trust for the charity.

Method of appointment or election of trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association, as follows:

Two by Salisbury Diocesan Mothers' Union

One by Salisbury Diocesan Board of Finance

One by the Trustees who will hold the post of Honorary Treasurer, and

Up to five additional trustees may be co-opted by the Trustees.

Trustees retire by rotation every 5 years, but a retiring trustee may be reappointed.

Trustee induction and training

The Trustees receive training on charity law and their duties as trustees. Trustees also attend some staff training sessions on welfare and similar issues, according to their needs and interests, to keep themselves up to date.

Review of activities

Despite the continuing difficulties of operating in the pandemic, the Refuge stayed open to referrals throughout 2021 although for reasons that are not likely to be repeated, occupancy levels were reduced.

During 2021 7 families (2020 - 16) and 7 women without children (2020 - 12) were accommodated. Accommodation days for women totalled 3,047 (2020 - 3,336) an average of 8.35 per day compared to 9.11 in 2020. The accommodation days for children were 3,112 (2020 - 4,312), an average of 8.53 per day compared to 11.78 in 2020.

Gross income for 2021 was £198,532 (2020 - £199,877). Expenditure increased to £198,378 (2020 - £187,599) and included some projects deferred from 2020.

Net income for 2021 was £154 (2020 - net income of £12,278), of which net income of £5,528 (2020 - net income of £3,982) related to unrestricted funds. There was a deficit of £5,374 arising on restricted funds compared to a surplus of £8,296 in 2020.

The residents avail themselves of local services (advocacy and support, schools and health services). They also have access to the Freedom Programme, which is a nationally used evidence based programme for survivors of domestic abuse to help them come to terms with what has happened, to affirm that it is not their fault, and to equip them to be able to recognise indicators of potential abuse in the future. Support is also available after leaving the Refuge, especially for those women and families who settle locally.

Comments from residents which indicate the difference the charity's work has made to their circumstances include in 2021 "All opportunities and support I've had here has been excellent. I think all staff have been great." "The support I did get was amazing. Such helpful people." "Thank you so much for everything. You made a difficult experience as comforting as possible".

Reserves policy and Reserve Fund balances

The Trustees are of the opinion that ideally the General Fund should be maintained with a balance to cover at least six months' running costs. The Trustees have designated funds to provide for major repairs and improvements to the building and to cover the risks inherent in operating a business of this type, including running the charity for six months in the event of funding not being available. The Trustees do not intend to accumulate reserves greater than such needs may require.

At 31 December 2021 the General Fund (Note 14) reserves amounted to £165,261 (2020 - £159,733), of which £120,000 (2020 - £117,187) has been designated as a contingency fund and for major repairs and improvements to the property. The remaining undesignated reserves of £45,261 (2020 - £42,546) are adequate to maintain the day to day activities of the charity. The balance on Restricted Funds (Note 15) at 31 December 2021 was £21,339 (2020 - £26,713).

Going concern

As a result of unusual circumstances that the trustees hope will not be repeated, in part related to Covid and the Government's restrictions and advice, both occupation rates and housing benefit were significantly reduced compared with 2020; the problem was partly mitigated by additional support from Splitz. The trustees note that the Refuge has reserves that are more than adequate to cover future deficits for several years, and are therefore confident that the charity remains a going concern.

Risk Management

The Trustees examine the major risks that the charity faces each financial year when preparing the budget and reviewing the annual accounts. The charity has developed systems to monitor and control these risks and to mitigate any impact that they may have on the Refuge's ability to continue its work. As discussed above, the charity maintains a level of working capital sufficient to deal with any short term difficulties.

Trustees' responsibilities

The purpose of this statement is to distinguish the trustees' responsibilities for the accounts from those of the independent examiners, as stated in their report. The charity trustees (who

are also the directors for the purposes of company law) are responsible for preparing the Trustees' 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 charity trustees to prepare financial statements for each 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 charity for that period. In preparing these financial statements, the trustees are required to:

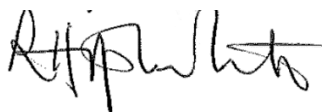
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- observe the methods and principles in the Charities SORP;
- state whether applicable UK accounting standards have been followed, subject to any material departures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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the Charity's assets, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved by the board of trustees on 25 March 2022

and signed on its behalf by:



Salisbury Women's Refuge

Independent Examiner's Report to the Trustees for the year ended 31 December 2021.

I report to the trustees on my examination of the accounts of the Salisbury Women's Refuge (the Company) for the year ended 31 December 2021.

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 Charity's accounts 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

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:

- (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.

Patricia A Proctor

Date: 28 March 2022

P A Proctor

Chartered Accountants, Crown Chambers, Bridge Street, Salisbury

SALISBURY WOMEN'S REFUGE
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds (Note 14)	Restricted funds (Note 15)	Endowed funds (Note 16)	Total 2021	Total 2020
INCOME						
Grants						
Splitz Support Services		69,525	-	-	69,525	64,551
UK Government		-	-	-	-	660
Other		171	6,650	-	6,821	1,215
	2	69,696	6,650	-	76,346	66,426
Donations and fund raising	3	35,304	11,575	-	46,879	40,586
Housing benefit		63,000	-	-	63,000	78,940
Service charges		8,672	-	-	8,672	9,298
Laundry takings		1,900	-	-	1,900	2,123
Bank and deposit interest		1,660	-	-	1,660	2,304
Sundry income - Resident's allowance		-	-	-	-	200
Sundry income - Other		75	-	-	75	-
Total income	4	180,307	18,225	-	198,532	199,877
EXPENDITURE						
Salaries (excluding Caretaker)		108,226	832	-	109,058	105,190
Training		708	-	-	708	285
Office costs	6	7,587	284	-	7,871	7,803
Residents' welfare and social activities		1,133	1,914	-	3,047	1,446
Professional services		723	1,967	-	2,690	825
Utilities	7	19,759	-	-	19,759	21,657
Insurance		5,029	-	-	5,029	4,952
Depreciation	10	-	-	-	-	742
House operating expenses		5,592	2,219	-	7,811	4,199
Repairs and maintenance (including Caretaker)		17,502	2,064	-	19,566	16,280
Planned maintenance		5,068	14,140	-	19,208	20,291
Fundraising costs		290	-	-	290	-
Sundry expenses		402	179	-	581	1,392
Governance costs	8	2,760	-	-	2,760	2,537
Total expenditure	9	174,779	23,599	-	198,378	187,599
Net income/(expenditure) and net movement in funds for the year		5,528	(5,374)	-	154	12,278
Reconciliation of funds						
Total funds brought forward		159,733	26,713	600,000	786,446	774,168
Total funds carried forward	17	<u>£ 165,261</u>	<u>£ 21,339</u>	<u>£ 600,000</u>	<u>£ 786,600</u>	<u>£ 786,446</u>

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

SALISBURY WOMEN'S REFUGE
REGISTERED NUMBER: 05632436

BALANCE SHEET
AS AT 31 DECEMBER 2021

	Notes	2021	2020
FIXED ASSETS			
Tangible assets	10	600,000	600,000
CURRENT ASSETS			
Debtors	11	4,794	4,716
Current asset investments	12	100,000	100,000
CBF deposit account		2,849	22,840
Cash at bank and in hand		106,248	70,600
		<u>213,891</u>	<u>198,156</u>
LIABILITIES			
Creditors: Amounts falling due within one year	13	27,291	11,710
		<u>186,600</u>	<u>186,446</u>
NET CURRENT ASSETS			
		<u>186,600</u>	<u>186,446</u>
NET ASSETS			
	17	<u>£ 786,600</u>	<u>£ 786,446</u>
THE FUNDS OF THE CHARITY			
Unrestricted income funds	14		
General fund		45,261	42,546
Designated funds		120,000	117,187
		<u>165,261</u>	<u>159,733</u>
Restricted funds	15	21,339	26,713
Endowed funds	16	600,000	600,000
TOTAL CHARITY FUNDS		<u>- £ 786,600</u>	<u>£ 786,446</u>

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

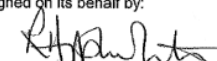
For the financial year ended 31 December 2021 the company was entitled to exemption from audit under section 477 Companies Act 2006; and no notice has been deposited under section 476.

The trustees acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 December 2021 and of its surplus for the year then ended in accordance with the requirements of section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements, so far as applicable to the company.

Approved by the board of trustees on

and signed on its behalf by:

25 March 2022



The notes on pages 5-8 form part of these accounts

The notes on pages 5-8 form part of these accounts

SALISBURY WOMEN'S REFUGE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1a LEGAL STATUS OF THE TRUST

The charitable company is a private company limited by guarantee incorporated in England and Wales, registered number 05632436. The registered office is Alexandra House, St Johns Street, Salisbury, SP1 2SB. The members of the charitable company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

1b ACCOUNTING POLICIES

Basis of preparing the financial statements

The accounts (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) effective 1 January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

Salisbury Women's Refuge meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historic cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Preparation of the accounts on a going concern basis

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The charity has reported net income (after expenditure) of £154 for 2021. Income for 2022 is forecast to be higher but, due to rising utility costs in particular, a small deficit is expected. There are, however, sufficient general reserves to cover the forecast deficit so that the Trustees are satisfied that the charity remains a going concern.

Reserves

- a) Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- b) Designated funds are unrestricted funds earmarked by the trustees for particular purposes.
- c) Restricted funds are subject to restrictions on their expenditure imposed by the donor or through terms of an appeal.
- d) Endowed funds are assets that have been given to the charity and which must be permanently retained.

Income

All income is recognised once the charity has entitlement to them, and it is certain that the resources will be received, and their monetary value can be measured with sufficient reliability.

Expenditure

Expenditure is included on an accruals basis. Direct charitable expenditure includes the costs of maintaining the property and the costs of providing help and support to the residents. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

Fixed assets

Generally, tangible fixed assets costing more than £500 are capitalised and included at cost, but purchases from restricted funds will not normally be capitalised. The endowed property, for which no cost was known, was included at a previous revalued amount. As at the date of transition to FRS102 the value is now treated as deemed cost.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

- Furniture and equipment - 3 year straight line

No depreciation is provided on the freehold property because the Trustees consider that the residual value will be at least equivalent to cost.

SALISBURY WOMEN'S REFUGE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1b ACCOUNTING POLICIES (continued)

Debtors

Debtors are measured at the amounts the charity anticipates it will receive from a debt or the amount it has paid in advance for goods or services.

Current asset investments

Current asset investments comprise cash or cash equivalents with a maturity date of one year or more from the date of acquisition or opening of the deposit or similar account.

Cash at bank and in hand

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

Liabilities

Liabilities are measured at the amounts the charity anticipates it will pay to settle a debt or the amount it has received as an advance payment for goods or services it must provide.

Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. They are initially recognised at transaction value and subsequently measured at their settlement value.

Operating leases: the Company as lessee

Rentals paid under operating leases are charged on a straight line basis over the lease term.

Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund during the year.

2 GRANTS

Grant income was received from the following grantors:		2021	2020
<u>Unrestricted funds</u>			
Splitz Support Services	Contract services	62,525	60,687
Splitz Support Services	Covid support	7,000	-
UK Government	Coronavirus Job Retention Scheme	-	660
Diocese of Salisbury	Granted dividend income arising from the Moral Welfare Area 1 fund	171	165
		<u>69,696</u>	<u>61,512</u>
<u>Restricted funds</u>			
Splitz Support Services	Move in / Move on Fund	-	3,864
St Mary's Fund, Salisbury	St Mary's Fund (Ex-residents assistance)	750	1,050
Clothworker's Guild	Wi-Fi Infrastructure	5,900	-
		<u>6,650</u>	<u>4,914</u>
		<u>£ 76,346</u>	<u>£ 66,426</u>

3 DONATIONS AND FUND RAISING

	2021	2020
Unrestricted funds	35,304	31,860
Restricted funds	11,575	8,726
	<u>£ 46,879</u>	<u>£ 40,586</u>

Donations and fund-raising does not include donations of goods for which the fair value cannot be measured reliably. No legacies were received in 2021 or 2020.

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4 TOTAL INCOME	2021	2020
Unrestricted funds	180,307	186,237
Restricted funds	18,225	13,640
	<u>£ 198,532</u>	<u>£ 199,877</u>
5 STAFF COSTS	2021	2020
Gross wages and salaries	111,385	101,569
Employer's national insurance	2,946	2,633
Pension costs	1,018	988
	<u>£ 115,349</u>	<u>£ 105,190</u>
No employee had emoluments above £60,000. The average headcount for the year was 7.42 (2020 - 8.17) and the average number of full-time equivalent staff during the year was 4.56 (2020 - 3.79).		
The day to day operations of the charity are delegated by the Trustees to the manager who is considered to be the key management person. The total cost of the key management person during the year was £41,900 (2020 - £41,073).		
6 OFFICE COSTS	2021	2020
General office costs	6,680	6,207
Payroll charges (including late payment interest)	824	521
Legal and professional fees	367	1,002
Staff travel	-	73
	<u>£ 7,871</u>	<u>£ 7,803</u>
7 UTILITIES	2021	2020
Gas and electric	13,121	15,049
Water rates	2,108	2,136
Telephone	745	979
Waste collection	3,785	3,493
	<u>£ 19,759</u>	<u>£ 21,657</u>
8 GOVERNANCE COSTS	2021	2020
Trustee expenses (Note 18)	-	17
Accountancy charges	1,380	1,260
Independent examination fee	1,380	1,260
	<u>£ 2,760</u>	<u>£ 2,537</u>
9 TOTAL EXPENDITURE	2021	2020
Unrestricted funds	174,779	182,255
Restricted funds	23,599	5,344
	<u>£ 198,378</u>	<u>£ 187,599</u>

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10	TANGIBLE FIXED ASSETS	Freehold property	Furniture and equipment	Total
	Cost or valuation			
	Balance at 1 January 2021	600,000	36,485	636,485
	Additions	-	-	-
	Disposals	-	(5,021)	(5,021)
	Revaluation	-	-	-
	Balance at 31 December 2021	<u>600,000</u>	<u>31,464</u>	<u>631,464</u>
	Depreciation			
	Balance at 1 January 2021	-	36,485	36,485
	Depreciation charge for year	-	-	-
	Written back on disposals	-	(5,021)	(5,021)
	Balance at 31 December 2021	<u>-</u>	<u>31,464</u>	<u>31,464</u>
	Net book value			
	As at 31 December 2021	<u>£ 600,000</u>	<u>£ -</u>	<u>£ 600,000</u>
	As at 31 December 2020	<u>£ 600,000</u>	<u>£ -</u>	<u>£ 600,000</u>
11	DEBTORS		2021	2020
	Prepayments and accrued interest		3,329	3,005
	Other debtors		1,465	1,711
			<u>£ 4,794</u>	<u>£ 4,716</u>
12	CURRENT ASSET INVESTMENTS		2021	2020
	Aldermore Bank 1 year bond maturing March 2021		-	55,000
	Cambridge & Counties Bank 2 Year bond maturing April 2023		55,000	-
	United Trust Bank 2 Year bond maturing March 2022		45,000	45,000
			<u>£ 100,000</u>	<u>£ 100,000</u>
13	CREDITORS: Amounts falling due within one year		2021	2020
	Trade creditors		2,119	-
	Other taxation and social security		1,748	5,435
	Other creditors		174	232
	Accruals and deferred income		23,250	6,043
			<u>£ 27,291</u>	<u>£ 11,710</u>
	Deferred income		2021	2020
	Balance at 1 January 2021		-	-
	Amount released to income		-	-
	Amount deferred in year		15,250	-
	Balance at 31 December 2021		<u>£ 15,250</u>	<u>£ -</u>

Deferred income comprises Contract Services Grants invoiced in advance for the period January to March 2022.

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14 UNRESTRICTED FUNDS - 2021	Balance at 1.1.2021	Movement in funds			Balance at 31.12.2021
		Income	Expenditure	Transfers	
Designated Funds					
Contingencies	90,000	-	-	-	90,000
Major repairs and improvements	27,187	-	-	2,813	30,000
	117,187	-	-	2,813	120,000
General Fund	42,546	180,307	174,779	(2,813)	45,261
	<u>£ 159,733</u>	<u>£ 180,307</u>	<u>£ 174,779</u>	<u>£ -</u>	<u>£ 165,261</u>

UNRESTRICTED FUNDS - 2020	Balance at 1.1.2020	Movement in funds			Balance at 31.12.2020
		Income	Expenditure	Transfers	
Designated Funds					
Contingencies	90,000	-	-	-	90,000
Major repairs and improvements	30,000	-	2,813	-	27,187
	120,000	-	2,813	-	117,187
General Fund	35,751	186,237	179,442	-	42,546
	<u>£ 155,751</u>	<u>£ 186,237</u>	<u>£ 182,255</u>	<u>£ -</u>	<u>£ 159,733</u>

Name of unrestricted fund	Description, nature and purposes of fund
Designated Funds	
Contingencies	To cover the risks inherent in running an entity of this type, including running the charity for six months in the event of funding not being available.
Major repairs and improvements	For the possibility of unexpected items.
General fund	The 'free' reserves after allowing for all designated funds.

£2,813 was transferred from the general fund to the major repairs and improvements fund to reinstate the reserve at £30,000.

15 RESTRICTED FUNDS

The restricted funds of the charity include the unexpended balances of grants and donations received for specific purposes. Funds can be grouped into the following categories of purpose:

- a) for the improvement to the facilities at the refuge, including the purchase of equipment.
 - b) for the welfare of residents, including the funding of counselling sessions and social activities.
 - c) for raising awareness of the charity, to increase public support and funding.
- Material funds are detailed below. Other funds includes all non-material funds.

RESTRICTED FUNDS - 2021	Balance at 1.1.2021	Movement in funds			Balance at 31.12.2021
		Income	Expenditure	Transfers	
Capital funds					
Equipment (SCAWC)	2,232	-	2,232	-	-
Equipment (College of Matrons)	1,350	-	1,350	-	-
Lounge refurbishment (College of Matrons)	-	5,000	-	-	5,000
Bathroom refurbishment	2,500	-	2,500	-	-
Computers (Splitz)	4,861	-	4,861	-	-
Garden furniture	-	1,325	960	-	365
Wi-Fi system infrastructure	-	5,900	5,900	-	-
Other funds	1,291	-	739	-	552
	<u>12,234</u>	<u>12,225</u>	<u>18,542</u>	<u>-</u>	<u>5,917</u>
Residents welfare					
Child development and welfare	7,178	-	1,775	-	5,403
Managers Discretionary Fund	2,907	250	228	-	2,929
Move in / Move on	3,115	-	2,053	-	1,062
St Mary's Fund	-	750	750	-	-
No public funds support	-	5,000	-	-	5,000
Other funds	1,279	-	251	-	1,028
	<u>14,479</u>	<u>6,000</u>	<u>5,057</u>	<u>-</u>	<u>15,422</u>
Total funds	<u>£ 26,713</u>	<u>£ 18,225</u>	<u>£ 23,599</u>	<u>£ -</u>	<u>£ 21,339</u>

RESTRICTED FUNDS - 2020	Balance at 1.1.2020	Movement in funds			Balance at 31.12.2020
		Income	Expenditure	Transfers	
Capital funds	6,163	8,561	2,490	-	12,234
Residents welfare	12,254	5,079	2,854	-	14,479
Total funds	<u>£ 18,417</u>	<u>£ 13,640</u>	<u>£ 5,344</u>	<u>£ -</u>	<u>£ 26,713</u>

Name of restricted fund	Description, nature and purposes of fund
Equipment (SCAWC)	To purchase domestic appliances.
Equipment (College of Matrons)	To purchase computers, provide a working area for older children and outdoor play equipment with any remaining funds to be used for furniture and equipment subject to the agreement of the donor.
Lounge refurbishment (College of Matrons)	To purchase furniture and fittings for the lounge refurbishment.
Bathroom refurbishment	To fund refurbishment of bathrooms in the Refuge.
Computers (Splitz)	To purchase computers.
Garden furniture	To purchase garden furniture for residents.
Wi-fi system infrastructure	To fund the supply and installation of equipment to expand Wi-fi in the Refuge.
Child development and welfare	To fund children's activities and a play therapist.
Managers Discretionary Fund	To assist residents as necessary.
Move in / Move on	To assist residents with moving into or on from the Refuge.
St Mary's Fund	To assist ex-residents of the Refuge with the purchase of household items.
No public funds support	To provide funding for residents who have no access to public funds.

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16 ENDOWED FUNDS

The endowment fund represents the value of the freehold property. The freehold property is held in trust for the charitable company's subsidiary charity, Refuge and Shelter for Mothers and Babies. When the charitable company no longer requires the property for the current charitable purpose the endowment must be transferred to Salisbury Diocesan Board of Finance. It would then become available to the Diocesan Board of Finance to use for other charitable purposes. The Board of Finance hold the right to veto any change in the property which forms the endowment.

17 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	Endowed funds	Total 2021
At 31 December 2021				
Fixed Assets	-	-	600,000	600,000
Current Assets				
Debtors	4,794	-	-	4,794
Current Asset Investments	100,000	-	-	100,000
CBF Deposit Account	2,849	-	-	2,849
Cash at Bank and in Hand	84,257	21,991	-	106,248
Current Liabilities	(26,639)	(652)	-	(27,291)
	<u>£ 165,261</u>	<u>£ 21,339</u>	<u>£ 600,000</u>	<u>£ 786,600</u>

	Unrestricted funds	Restricted funds	Endowed funds	Total 2020
At 31 December 2020				
Fixed Assets	-	-	600,000	600,000
Current Assets				
Debtors	4,716	-	-	4,716
Current Asset Investments	100,000	-	-	100,000
CBF Deposit Account	22,840	-	-	22,840
Cash at Bank and in Hand	43,887	26,713	-	70,600
Current Liabilities	(11,710)	-	-	(11,710)
	<u>£ 159,733</u>	<u>£ 26,713</u>	<u>£ 600,000</u>	<u>£ 786,446</u>

18 TRUSTEE REMUNERATION AND EXPENSES

No trustees received any remuneration or received any benefits in 2021 or 2020. No trustees were reimbursed for expenses (2020 - one trustee reimbursed £17 for travel expenses).

19 RELATED PARTY TRANSACTIONS

There were no related party transactions during the year.

20 COMMITMENTS

At 31 December 2021 the charity had no pension commitments and no capital expenditure commitments not already included in the balance sheet.

At 31 December 2021 the charity had total commitments under operating leases expiring in less than one year of £1,267 (2020 - £3,801 expiring in two to five years).