

# Salisbury Women's Refuge

## Annual report 2023



Registered Charity Number 01112497

Registered Company Number 05632436

# Salisbury Women's Refuge

## Annual report and Accounts 2023

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## Foreword

During 2023 the refuge had one of its highest ever average levels of occupancy. Unlike many others, Salisbury refuge accepts residents with children, and last year this included a few particularly large families. The statistics of occupancy rates are shown at the end of the manager's report on page 4. These show the number of adult overnight stays in the refuge each month. The figures do not include any children staying with the residents.

Notwithstanding the pressures on space, the refuge has remained a welcoming space providing stability and security to residents. The support provided to residents has continued to adapt to needs. The play therapist, who will be speaking at our AGM, has worked with both children and adults to repair family relationships and deal with past trauma through play. The key workers and counsellors work in conjunction with the play therapist to provide support to independent living in a holistic way. The benefits of this support are already being felt in many ways inside and outside the refuge.

In March 2023 the grant funding which the refuge has received for a number of years from the local authority came to an end, which meant that the main focus for last year was fundraising rather than implementing any significant changes to the accommodation offered at the refuge.

We applied to a number of grant making organisations with some notable successes. The outlook for the future is that grants will become an increasingly necessary part of the funding of the refuge, so we have appointed a member of staff to take on this work.

During the year we built links with similar organisations based

elsewhere to share information and experience. It is likely that those links will become stronger and more fundamental to the refuge in future.

We have a large number of loyal supporters and donors who have continued to provide us with donations in kind and money during the year for which we are very grateful. In particular the Mothers' Union and the Salisbury Soroptimists have given us support and helped raise our profile through events such as the 16 days of activism to end gender-based violence. The refuge would not be the warm and safe place that it is without our supporters.

**Caroline Probert**  
**Chair of trustees**



**Jenny Hair, President of Salisbury Soroptimists, presenting a cheque for funds raised by the film night held in November at St John's Place Bemerton.**

## Our Finances

As we reported last year, the contract to provide safe accommodation for 12 women and families for Wiltshire County Council came to an end on 31 March 2023; this reduced our income by about £47,000 in 2023. (In a full year the reduction will be £63,000.) In view of this, the overall financial result of a £5,705 deficit reflects a considerable effort on two fronts – control of our expenditure, and fund-raising.

Our total expenditure for the year actually decreased a little compared with 2022; this was in spite of a significant rise in staff salaries. The biggest contributor to this positive move was that we reduced our spending on improvements, repairs, and maintenance of the building, largely because we have managed to do most of the work we needed to do and much of what we hoped to do. The increase in staff costs was mitigated by the retirement of Eileen Day, who had been keeping the books and dealing with financial administration at the Refuge for more than 10 years; there was a gap between Eileen's leaving and a new recruit starting work early in 2024.

The Refuge has always been supported by generous donors, but during the long period when we had a regular income from a series of contracts with the Council, we did not have a strong focus on fund-raising; it was not our aim to maximise our income, but to ensure that we were able to provide the services that are, sadly, necessary to support women and families who have suffered from domestic abuse. With the loss of Council funding this policy had to change, and in 2023 we began to devote time and effort to fundraising; through the hard work of a Trustee, Chris Dragonetti, we were able to raise £35,000 in grants. This is not a task that a Trustee should be

carrying out, so in 2024 we will appoint someone with experience of fund-raising for charities. Bearing in mind that to "fill the gap" we need to find £63,000 (at 2022 prices) I consider that a professional fund-raiser is an essential investment.

The job of Treasurer is a bit like that of a ship's chief engineer. You report to the captain and passengers on how the ship is getting on, you comment on proposals people put forward to change things, you smile sweetly, accept the plaudits that come your way, and remain calm at all times. Meanwhile the real work is going on, unseen, in the engine room. So I offer heartfelt thanks to the engine room staff, particularly to Eileen Day who, as I said above, has now left us, and to Chris Dragonetti, who took on fund-raising duties, manages Gift Aid claims, and also sat in for Eileen for several weeks and ensured that the financial engine did not stop when she left.

**Colin Reed**  
**Treasurer**



**The Gallery Singers Carol Concert – a toddler friendly sung nativity story performed for the benefit of the refuge**

## Our service

A question I am asked often is about how we are put in touch with the women and families who are looking for refuge.

We are part of a network of refuges which upload refuge vacancies onto a national database. Professionals who work with victims of domestic abuse can access the database and find refuges which have vacancies and get in touch with us to complete a referral. We receive referrals from Police, Social Care, IDVA's, other refuges and self-referrals from women who have been in touch with the National Helpline.

Once we have a completed referral form, we look at the individual circumstances and make contact with professionals working with survivors to gather background information to enable us to make a decision on whether Salisbury Women's Refuge is a good fit for the survivor. We are careful not to have women from the same area, we cannot take boys who are 13 or older or any women with a history of arson. We also take account of the safety of the women already residing at the refuge. If we feel the refuge is not a good fit, we will always offer details of other refuges with space advertised on the database and invite them to call us back if they need to. We also give survivors advice about how to stay safe and on contact police, local councils etc if appropriate.

Occupancy rates for 2023 showing the number of nights adult residents spent at the refuge

January	304	81.7%
February	306	91.1%
March	349	93.8%
April	327	90.8%
May	336	90.3%
June	310	86.1%

When we are able to accept a survivor, we can arrange safe travel to Salisbury via the new rail to refuge and road to refuge schemes. These are operated by National Rail and National Express to ensure that any woman who needs to flee to refuge can do so safely and at no cost to her.

On arrival the refuge provides an assortment of toiletries and a food box which will tide them over for the

first 48 hours; we support them to change their bank details, register with a GP, arrange schools for the children and apply for housing benefit and universal credit if necessary. We work with survivors on what other support they might need and assist with sourcing this for them if we cannot provide it ourselves.

In 2023 the occupancy rate for rooms in the refuge were above 80% for the whole of the year. The average occupancy for 2023 was 89.13% in comparison with 2022 which was 77.45%.

The referrals for 2023 were also higher than 2022 at 162 and 154 respectively. We took in 12 new referrals and families last year.

**Sandra Horner**  
**Refuge Manager**

The figures do not include the number of children who were also staying at the refuge.

July	300	80.6%
August	331	89.0%
September	330	91.75
October	345	92.75
November	325	90.35
December	340	91.4%



## **Our buildings**

2023 was a year for appreciating the hard work undertaken by both Alex, our Housekeeper, and Paul, our maintenance man. Paul has dealt with water leakages and refurbishment of resident's rooms when they become vacant as well as dealing with many daily tasks, such as replacing a shower, replacing a tap in the extension kitchen and a bath panel.

Water damage caused by leakage problems in the first-floor bathroom in the main house damaged the ceiling in the reception area and the lounge, which also needed his attention. Although the bathroom has been repainted the best type of flooring to prevent further damage has to be ascertained. Paul's repainting rolling programme for 2023 included the corridor and stairwell to the extension. He also plans to upgrade or replace the vanity units in the resident's rooms.

Following work by a contractor, Paul and Alex worked hard to improve the state and storage in the Annexe. Damp proofing and remedial plasterwork was carried out, new shelving erected and a general tidying up of the contents was undertaken.

Besides his usual summer work in the garden, Paul has also improved the appearance of the external areas of the property by painting fences at the rear of the garden and at the side of the driveway.

An additional bonus, which has improved the garden and exterior of the house is that Kirsty, one of the Support Workers, has taken on additional hours to work in the garden with residents. This work is reflected at the front door where there are containers of flowering plants as well as displays portraying the season or time of year such as Halloween.



### **A refurbished family room ready for new residents**

Alex has been beaver away throughout the year working with the

residents to maintain the general upkeep of the communal areas and standards have much improved. She establishes a good rapport with the residents.

The usual Health and Safety assessments were addressed such as the weekly check, the annual Control of Substances Hazardous to Health review and the Annual Fire Maintenance Assessment. Following the report of the Fire Assessment remedial action was undertaken.

I would like to thank all the staff for their support in maintaining the upkeep of the Refuge but particularly Alex and Paul for the continuing hard work.

**Catriona Wood**  
**Trustee with responsibility for buildings**

## Our income and expenditure for 2023

### Simplified Annual Accounts for 2023

<b>INCOME</b>	<b>2023</b>	<b>2022</b>
Contract payments and Government support	52,561	70,101
Donations and Fund raising	36,872	40,964
Housing Benefit	97,710	78,662
Service charge	13,807	11,652
Interest and investment income	2,220	1,655
Other income	4,138	3,117
<b>TOTAL</b>	<b>207,308</b>	<b>206,151</b>
<b>EXPENDITURE</b>		
Staff salary costs	140,771	139,044
Utilities	25,047	22,180
Repairs and maintenance	10,827	13,887
Planned maintenance projects	6,333	12,936
Insurance	6,224	5,457
Office costs	7,409	7,436
Residents' welfare	8,270	5,783
House operating costs	1,614	3,742
Governance costs	3,075	2,835
Other expenditure	4,877	2,075
<b>TOTAL</b>	<b>214,447</b>	<b>215,375</b>
<b>Deficit</b>	<b>7,139</b>	<b>9,224</b>

For further information, the full accounts and Report of the Trustees for the year ending 31 December 2023 and the auditors' report on those accounts should be consulted. Copies of the full accounts are available free of charge from the Charity. The simplified accounts do not constitute full accounts within the meaning of the Companies Act 2006 and the Charities Act 2011. A full version of the accounts can also be found on the Charity Commission website.

Charity no: 1112497  
Company no: 05632436  
England and Wales

**SALISBURY WOMEN'S REFUGE**  
(A company limited by guarantee)

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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**FLETCHER & PARTNERS**  
**CHARTERED ACCOUNTANTS**



**SALISBURY WOMEN'S REFUGE**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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 2023 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	Mr G D Thomas 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 Caroline Probert		Salisbury Diocesan Mothers' Union
Chair		
Rev Penelope Joyce	(resigned 19 April 2023)	
Vice-chair		
Mr Colin Reed		
Treasurer		
Mrs Rosemary Pemberton		
Ms Valerie Jackson	(resigned 31 December 2023)	Salisbury Diocesan Mothers' Union
Mrs Anne Smith		
Mrs Catriona Wood		
Mr Christopher Dragonetti		Salisbury Diocesan Board of Finance
Mrs Sharon King		

**SALISBURY WOMEN'S REFUGE**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**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, cohabitees, 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.



**SALISBURY WOMEN'S REFUGE**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**Review of activities**

During 2023 11 families (2022 - 15) and 10 women without children (2022 - 7) were accommodated. Accommodation days for women totalled 3,755 (2022 - 3,358) an average of 10.29 per day compared to 9.20 in 2022. The accommodation days for children were 4,633 (2022 - 4,883), an average of 12.69 per day compared to 13.38 in 2022.

Gross income for 2023 was £207,308 (2022 - £206,151). Expenditure decreased to £214,447 (2022 - £215,375).

Net expenditure for 2023 was £7,139 (2022 - net expenditure of £9,224). There was a surplus of £3,241 (2022 - £10,441 deficit) arising on unrestricted funds and a deficit of £10,380 arising on restricted funds (2022 - £1,217 surplus).

Investment gains for the year were £1,434, giving a net movement in funds of a £5,705 deficit (2022 - £8,805 deficit).

At the end of the year the net assets of the charity were £772,090 (2022 - £777,795).

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 in recent years include "The Refuge is a wonderful safe welcoming place. Everyone has helped me regain my confidence". "Amazing work that helped me learn to trust myself and generally be there through the process". "The staff have supported me well and given me good advice and helped me to try and stay strong".

**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 2023 the General Fund (Note 15) reserves amounted to £159,914 (2022 - £155,239) of which £100,000 (2022 - £90,000) has been designated as a contingency fund and £30,000 (2022 - £30,000) as a reserve for major repairs and improvements to the building. The remaining undesignated reserves of £29,914 (2022 - £35,239), including a fair value reserve of £1,853 (2022 - £419), are adequate to maintain the day to day activities of the charity. The balance on Restricted Funds (Note 16) at 31 December 2023 was £12,176 (2022 - £22,556).

**Investment policy**

The Refuge will hold its reserves in a variety of ways – current accounts, deposit accounts and investments. Investments should amount to a maximum of 20% of the total reserves. Any investment should be in well-established managed charity fund with an ethical investment policy.

**SALISBURY WOMEN'S REFUGE**  
**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**Going concern**

The Trustees are satisfied that the charity is a going concern with sufficient reserves to continue its operations beyond April 2025.

**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).

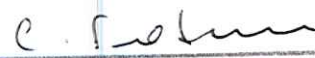
Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In 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 17 April 2024 and signed on its behalf by:

  
CAROLINE ROBERT - CHAIR



**SALISBURY WOMEN'S REFUGE  
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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 2023.

**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.



G D Thomas FCA  
Chartered Accountants  
Crown Chambers  
Bridge Street  
Salisbury

Date: 30 April 2024

**SALISBURY WOMEN'S REFUGE**  
**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	Unrestricted funds (Note 15)	Restricted funds (Note 16)	Endowed funds (Note 17)	Total 2023	Total 2022 (Note 22)
<b>INCOME</b>						
Grants						
Splitz Support Services		15,784	-	-	15,784	62,601
Other		35,177	1,600	-	36,777	7,500
	2	50,961	1,600	-	52,561	70,101
Donations and fund raising	3	36,872	-	-	36,872	40,964
Housing benefit and rent		97,710	-	-	97,710	78,662
Service charges		13,807	-	-	13,807	11,652
Laundry takings		4,049	-	-	4,049	2,878
Bank and deposit interest		1,930	-	-	1,930	1,655
Dividends		290	-	-	290	145
Sundry income - Resident's allowance		-	-	-	-	-
Sundry income - Other		89	-	-	89	94
Total income	4	205,708	1,600	-	207,308	206,151
<b>EXPENDITURE</b>						
Salaries	5	140,771	-	-	140,771	139,044
Training		1,138	-	-	1,138	932
Office costs	6	7,409	-	-	7,409	7,438
Residents' welfare and social activities		2,686	5,584	-	8,270	5,783
Professional services		525	-	-	525	666
Utilities	7	25,047	-	-	25,047	22,180
Insurance		6,224	-	-	6,224	5,457
Depreciation	10	2,839	-	-	2,839	-
House operating expenses		1,614	-	-	1,614	3,742
Repairs and maintenance		9,363	1,464	-	10,827	13,887
Planned maintenance		1,401	4,932	-	6,333	12,936
Sundry expenses		375	-	-	375	475
Governance costs	8	3,075	-	-	3,075	2,835
Total expenditure	9	202,467	11,980	-	214,447	215,375
<b>Net income/(expenditure) and net movement in funds for the year</b>		3,241	(10,380)	-	(7,139)	(9,224)
<b>Other recognised gains/(losses)</b>						
Gain on fixed asset investments	11	1,434	-	-	1,434	419
<b>Net Movement in Funds</b>		4,675	(10,380)	-	(5,705)	(8,805)
<b>Reconciliation of funds</b>						
Total funds brought forward		155,239	22,556	600,000	777,795	786,600
<b>Total funds carried forward</b>	18	<u>£ 159,914</u>	<u>£ 12,176</u>	<u>£ 600,000</u>	<u>£ 772,090</u>	<u>£ 777,795</u>

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

The notes on pages 8 to 15 form part of these accounts



**SALISBURY WOMEN'S REFUGE**  
**REGISTERED NUMBER: 05632436**

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2023**

	Notes	2023	2022
<b>FIXED ASSETS</b>			
Tangible assets	10	605,678	600,000
Investments	11	11,853	10,419
		<u>617,531</u>	<u>610,419</u>
<b>CURRENT ASSETS</b>			
Investments	12	35,630	90,000
Debtors	13	9,506	5,270
CBF deposit account		13,417	13,000
Cash at bank and in hand		107,294	86,949
		<u>165,847</u>	<u>195,219</u>
<b>LIABILITIES</b>			
Creditors: Amounts falling due within one year	14.	11,288	27,843
		<u>154,559</u>	<u>167,376</u>
<b>NET CURRENT ASSETS</b>			
		<u>154,559</u>	<u>167,376</u>
<b>NET ASSETS</b>	18	<u><u>£ 772,090</u></u>	<u><u>£ 777,795</u></u>
<b>THE FUNDS OF THE CHARITY</b>			
Unrestricted funds	15		
Designated funds		130,000	120,000
General fund		28,061	34,820
Fair value reserve		1,853	419
		<u>159,914</u>	<u>155,239</u>
Restricted funds	16	12,176	22,556
Endowed funds	17	600,000	600,000
<b>TOTAL CHARITY FUNDS</b>		<u><u>£ 772,090</u></u>	<u><u>£ 777,795</u></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 2023 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 2023 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 17 April 2024 and signed on its behalf by:



CAROLINE PROBERT - CHAIR

The notes on pages 8 to 15 form part of these accounts

**SALISBURY WOMEN'S REFUGE  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**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 are satisfied that the charity is a going concern with sufficient reserves to continue its operations beyond April 2025.

**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.

**Realised gains and losses**

All gains and losses taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and carrying value (opening market value or cost for purchases in the year). Unrealised gains and losses are calculated as the difference between the market value at the year end and the carrying value (opening market value or cost for purchases in the year). Realised and unrealised gains are not separated in the Statement of Financial Activities.

**Tangible 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.



**SALISBURY WOMEN'S REFUGE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**1b ACCOUNTING POLICIES (continued)**

**Tangible fixed assets (continued)**

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.

**Investments**

Fixed asset investments comprise common investment fund shares. 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. Investments are valued initially at cost and subsequently at fair value (their market value) at the year end. The statement of financial activities includes the net gains and losses arising on revaluation and disposals.

**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.

**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:

Unrestricted funds

		2023	2022
Spliz Support Services	Contract services	15,784	62,601
National Benevolent Charity		10,000	-
The Brook Trust		10,000	-
National Lottery Community Fund		10,000	-
Police and Crime Commissioners Fund		5,000	-
Diocese of Salisbury	Granted dividends from the Moral Welfare Area 1 fund	177	176
		<u>50,961</u>	<u>62,777</u>

Restricted funds

	Fund	2023	2022
St Mary's Fund, Salisbury	Ex-residents assistance	1,600	-
SCAWC	Ex-residents assistance	-	1,600
Screwfix	Fencing replacement	-	2,270
FP Gardiner	Boiler replacement	-	2,754
Wiltshire High Sheriff	Kitchen equipment	-	700
		<u>1,600</u>	<u>7,324</u>
		<u>£ 52,561</u>	<u>£ 70,101</u>

**SALISBURY WOMEN'S REFUGE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

<b>3 DONATIONS AND FUND RAISING</b>	<b>2023</b>	<b>2022</b>
Unrestricted funds	36,872	34,344
Restricted funds	-	6,620
	<u>£ 36,872</u>	<u>£ 40,964</u>
<p>Donations and fund-raising does not include donations of goods for which the fair value cannot be measured reliably. No legacies were received in 2023 or 2022.</p>		
<b>4 TOTAL INCOME</b>	<b>2023</b>	<b>2022</b>
Unrestricted funds	205,708	192,207
Restricted funds	1,600	13,944
	<u>£ 207,308</u>	<u>£ 206,151</u>
<b>5 STAFF COSTS</b>	<b>2023</b>	<b>2022</b>
Gross wages and salaries	135,358	132,727
Employer's national insurance	3,719	5,219
Pension costs	1,694	1,098
	<u>£ 140,771</u>	<u>£ 139,044</u>
<p>No employee had emoluments above £60,000. The average headcount for the year was 8.75 (2022 - 7.83) and the average number of full-time equivalent staff during the year was 4.45 (2022 - 4.56).  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 £46,452 (2022 - £50,083).</p>		
<b>6 OFFICE COSTS</b>	<b>2023</b>	<b>2022</b>
General office costs	6,085	6,119
Payroll charges (including late payment interest)	721	620
Legal and professional fees	367	596
Staff travel	236	103
	<u>£ 7,409</u>	<u>£ 7,438</u>
<b>7 UTILITIES</b>	<b>2023</b>	<b>2022</b>
Gas and electric	14,303	12,322
Water rates	2,618	2,251
Telephone and broadband	1,882	1,969
Waste collection	6,244	5,638
	<u>£ 25,047</u>	<u>£ 22,180</u>
<b>8 GOVERNANCE COSTS</b>	<b>2023</b>	<b>2022</b>
Trustee expenses (Note 19)	140	-
Accountancy charges	1,467	1,417
Independent examination fee	1,468	1,418
	<u>£ 3,075</u>	<u>£ 2,835</u>
<b>9 TOTAL EXPENDITURE</b>	<b>2023</b>	<b>2022</b>
Unrestricted funds	202,467	202,648
Restricted funds	11,980	12,727
	<u>£ 214,447</u>	<u>£ 215,375</u>

**SALISBURY WOMEN'S REFUGE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**10 TANGIBLE FIXED ASSETS**

	Freehold property	Furniture and equipment	Total
<b>Cost or valuation</b>			
Balance at 1 January 2023	600,000	31,464	631,464
Additions	-	8,517	8,517
Disposals	-	-	-
Revaluation	-	-	-
Balance at 31 December 2023	<u>600,000</u>	<u>39,981</u>	<u>639,981</u>
<b>Depreciation</b>			
Balance at 1 January 2023	-	31,464	31,464
Depreciation charge for year	-	2,839	2,839
Written back on disposals	-	-	-
Balance at 31 December 2023	<u>-</u>	<u>34,303</u>	<u>34,303</u>
<b>Net book value</b>			
Balance at 31 December 2023	<u>£ 600,000</u>	<u>£ 5,678</u>	<u>£ 605,678</u>
Balance at 1 January 2023	<u>£ 600,000</u>	<u>£ -</u>	<u>£ 600,000</u>

**11 FIXED ASSET INVESTMENTS**

	Listed investments
Carrying (fair) value at 1 January 2023	10,419
Additions at cost	-
Disposals at carrying value	-
Net gain/(loss) on revaluation	1,434
Carrying (fair) value at 31 December 2023	<u>£ 11,853</u>
Cost at 31 December 2023	<u>£ 10,000</u>

All investments were held in the UK.

Listed investments comprise COIF Charities Global Equity Income Fund Income units £11,853.

**12 CURRENT ASSET INVESTMENTS**

	Cash & cash equivalents
Carrying (fair) value at 1 January 2023	90,000
Additions at cost	630
Disposals at carrying value	(55,000)
Net gain/(loss) on revaluation	-
Carrying (fair) value at 31 December 2023	<u>£ 35,630</u>
Cost at 31 December 2023	<u>£ 35,630</u>

All investments were held in the UK.

Cash and cash equivalents comprise a United Trust Bank Charity 2 year bond account £35,000 maturing 2 April 2024. Interest of £630 was added to the account in 2023.

**13 DEBTORS**

	2023	2022
Prepayments and accrued interest	3,291	3,507
Other debtors	6,215	1,763
	<u>£ 9,506</u>	<u>£ 5,270</u>



**SALISBURY WOMEN'S REFUGE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**14 CREDITORS: Amounts falling due within one year**

	2023	2022
Trade creditors	1,231	2,612
Other taxation and social security	4,188	4,229
Other creditors	665	413
Accruals and deferred income	5,204	20,589
	<u>£ 11,288</u>	<u>£ 27,843</u>

**Deferred income**

	2023	2022
Balance at 1 January 2023	15,784	15,250
Amount released to income	(15,784)	(15,250)
Amount deferred in year	-	15,784
Balance at 31 December 2023	<u>£ -</u>	<u>£ 15,784</u>

Deferred income comprised Contract Services Grants invoiced in advance for the period January to March 2023.

15 UNRESTRICTED FUNDS - 2023	Balance at 1.1.2023	Income	Expenditure	Transfers and gains / (losses)	Balance at 31.12.2023
Designated Funds					
Contingencies	90,000	-	-	10,000	100,000
Major repairs and improvements	30,000	-	-	-	30,000
	<u>120,000</u>	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>130,000</u>
General Fund	34,820	205,708	202,467	(10,000)	28,061
Fair value reserve	419	-	-	1,434	1,853
	<u>£ 155,239</u>	<u>£ 205,708</u>	<u>£ 202,467</u>	<u>£ 1,434</u>	<u>£ 159,914</u>

UNRESTRICTED FUNDS - 2022	Balance at 1.1.2022	Income	Expenditure	Transfers and gains / (losses)	Balance at 31.12.2022
Designated Funds					
Contingencies	90,000	-	-	-	90,000
Major repairs and improvements	30,000	-	-	-	30,000
	<u>120,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>120,000</u>
General Fund	45,261	192,207	202,648	-	34,820
Fair value reserve	-	-	-	419	419
	<u>£ 165,261</u>	<u>£ 192,207</u>	<u>£ 202,648</u>	<u>£ 419</u>	<u>£ 155,239</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.
Fair value reserve	The difference between the cost of investments when first recognised and their fair value at the balance sheet date.



**SALISBURY WOMEN'S REFUGE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**16 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 include all non-material funds.

<b>RESTRICTED FUNDS - 2023</b>	<b>Balance at 1.1.2023</b>	<b>Movement in funds</b>			<b>Balance at 31.12.2023</b>
		<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	
<b>Capital funds</b>					
Lounge refurbishment (College of Matrons)	1,315	-	-	-	1,315
Annex refurbishment (Chalke Valley Benefice)	6,620	-	5,473	-	1,147
Other funds	1,517	-	-	-	1,517
	<u>9,452</u>	<u>-</u>	<u>5,473</u>	<u>-</u>	<u>3,979</u>
<b>Residents welfare</b>					
Child development and welfare	4,493	-	3,911	-	582
Managers Discretionary Fund	2,909	-	923	-	1,986
St Mary's Fund	-	1,600	1,600	-	-
No public funds support	5,000	-	-	-	5,000
Other funds	702	-	73	-	629
	<u>13,104</u>	<u>1,600</u>	<u>6,507</u>	<u>-</u>	<u>8,197</u>
Total funds	<u>£ 22,556</u>	<u>£ 1,600</u>	<u>£ 11,980</u>	<u>£ -</u>	<u>£ 12,176</u>
<b>RESTRICTED FUNDS - 2022</b>	<b>Balance at 1.1.2022</b>	<b>Movement in funds</b>			<b>Balance at 31.12.2022</b>
		<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	
Capital funds	5,917	12,344	8,809	-	9,452
Residents welfare	15,422	1,600	3,918	-	13,104
Total funds	<u>£ 21,339</u>	<u>£ 13,944</u>	<u>£ 12,727</u>	<u>£ -</u>	<u>£ 22,556</u>

<b>Name of restricted fund</b>	<b>Description, nature and purposes of fund</b>
<b>Capital funds</b>	
Lounge refurbishment (College of Matrons)	To purchase furniture and fittings for the lounge refurbishment.
Annex refurbishment (Chalke Valley Benefice)	To fund refurbishment of the Refuge's annex.
<b>Residents welfare</b>	
Child development and welfare	To fund children's activities and a play therapist.
Managers Discretionary Fund	To assist residents as necessary.
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.

**SALISBURY WOMEN'S REFUGE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**17 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.

**18 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted funds	Restricted funds	Endowed funds	Total 2023
<b>At 31 December 2023</b>				
Fixed Assets				
Tangible assets	5,678	-	600,000	605,678
Investments	11,853	-	-	11,853
Current Assets				
Current Asset Investments	35,630	-	-	35,630
Debtors	9,506	-	-	9,506
CBF Deposit Account	13,417	-	-	13,417
Cash at Bank and in Hand	95,118	12,176	-	107,294
Current Liabilities	(11,288)	-	-	(11,288)
	<u>£ 159,914</u>	<u>£ 12,176</u>	<u>£ 600,000</u>	<u>£ 772,090</u>
<b>At 31 December 2022</b>				
Fixed Assets				
Tangible assets	-	-	600,000	600,000
Investments	10,419	-	-	10,419
Current Assets				
Current Asset Investments	90,000	-	-	90,000
Debtors	5,270	-	-	5,270
CBF Deposit Account	13,000	-	-	13,000
Cash at Bank and in Hand	64,220	22,729	-	86,949
Current Liabilities	(27,670)	(173)	-	(27,843)
	<u>£ 155,239</u>	<u>£ 22,556</u>	<u>£ 600,000</u>	<u>£ 777,795</u>

**19 TRUSTEE REMUNERATION AND EXPENSES**

No trustees received any remuneration or received any benefits in 2023 or 2022. Two trustees were reimbursed for expenses totalling £140 in 2023 (£20 for travel and £120 for expenses incurred on behalf of the charity). No trustees were reimbursed for expenses in 2022.

**20 RELATED PARTY TRANSACTIONS**

There were no related party transactions during the year.

**21 COMMITMENTS**

At 31 December 2023 the charity had no pension commitments and no capital expenditure commitments not already included in the balance sheet.

At 31 December 2023 the charity had no commitments under operating leases.



**SALISBURY WOMEN'S REFUGE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**22 STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	Unrestricted funds (Note 15)	Restricted funds (Note 16)	Endowed funds (Note 17)	Total 2022	Total 2021
<b>INCOME</b>						
Grants		62,601	-	-	62,601	69,525
Splitz Support Services		-	-	-	-	-
UK Government		176	7,324	-	7,500	6,821
Other	2	62,777	7,324	-	70,101	76,346
Donations and fund raising	3	34,344	6,620	-	40,964	46,879
Housing benefit		78,662	-	-	78,662	63,000
Service charges		11,652	-	-	11,652	8,672
Laundry takings		2,878	-	-	2,878	1,900
Bank and deposit interest		1,655	-	-	1,655	1,660
Dividends		145	-	-	145	-
Sundry income - Other		94	-	-	94	75
<b>Total income</b>	4	<b>192,207</b>	<b>13,944</b>	<b>-</b>	<b>206,151</b>	<b>198,532</b>
<b>EXPENDITURE</b>						
Salaries (2021 excluding Caretaker)	5	139,044	-	-	139,044	109,058
Training		932	-	-	932	708
Office costs	6	7,438	-	-	7,438	7,871
Residents' welfare and social activities		1,865	3,918	-	5,783	3,047
Professional services		666	-	-	666	2,690
Utilities	7	22,180	-	-	22,180	19,759
Insurance		5,457	-	-	5,457	5,029
Depreciation		-	-	-	-	-
House operating expenses		3,742	-	-	3,742	7,811
Repairs and maintenance (2021 including Caretaker)		10,764	3,123	-	13,887	19,566
Planned maintenance		7,250	5,686	-	12,936	19,208
Fundraising costs		-	-	-	-	290
Sundry expenses		475	-	-	475	581
Governance costs	8	2,835	-	-	2,835	2,760
<b>Total expenditure</b>	9	<b>202,648</b>	<b>12,727</b>	<b>-</b>	<b>215,375</b>	<b>198,378</b>
<b>Net income/(expenditure) and net movement in funds for the year</b>		<b>(10,441)</b>	<b>1,217</b>	<b>-</b>	<b>(9,224)</b>	<b>154</b>
<b>Other recognised gains/(losses)</b>						
Gain on fixed asset investments		419	-	-	419	-
<b>Net Movement in Funds</b>		<b>(10,022)</b>	<b>1,217</b>	<b>-</b>	<b>(8,805)</b>	<b>154</b>
<b>Reconciliation of funds</b>						
Total funds brought forward		165,261	21,339	600,000	786,600	786,446
<b>Total funds carried forward</b>	18	<b>£ 155,239</b>	<b>£ 22,556</b>	<b>£ 600,000</b>	<b>£ 777,795</b>	<b>£ 786,600</b>

Charity no: 1112497  
Company no: 05632436  
England and Wales

**SALISBURY WOMEN'S REFUGE**  
(A company limited by guarantee)

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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6	Statement of financial activities
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**FLETCHER & PARTNERS**  
**CHARTERED ACCOUNTANTS**

**SALISBURY WOMEN'S REFUGE**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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 2023 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	Mr G D Thomas 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 Caroline Probert		Salisbury Diocesan Mothers' Union
Chair		
Rev Penelope Joyce	(resigned 19 April 2023)	
Vice-chair		
Mr Colin Reed		
Treasurer		
Mrs Rosemary Pemberton		
Ms Valerie Jackson	(resigned 31 December 2023)	Salisbury Diocesan Mothers' Union
Mrs Anne Smith		
Mrs Catriona Wood		
Mr Christopher Dragonetti		Salisbury Diocesan Board of Finance
Mrs Sharon King		



**SALISBURY WOMEN'S REFUGE**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**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, cohabitees, 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.



**SALISBURY WOMEN'S REFUGE**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**Review of activities**

During 2023 11 families (2022 - 15) and 10 women without children (2022 - 7) were accommodated. Accommodation days for women totalled 3,755 (2022 - 3,358) an average of 10.29 per day compared to 9.20 in 2022. The accommodation days for children were 4,633 (2022 - 4,883), an average of 12.69 per day compared to 13.38 in 2022.

Gross income for 2023 was £207,308 (2022 - £206,151). Expenditure decreased to £214,447 (2022 - £215,375).

Net expenditure for 2023 was £7,139 (2022 - net expenditure of £9,224). There was a surplus of £3,241 (2022 - £10,441 deficit) arising on unrestricted funds and a deficit of £10,380 arising on restricted funds (2022 - £1,217 surplus).

Investment gains for the year were £1,434, giving a net movement in funds of a £5,705 deficit (2022 - £8,805 deficit).

At the end of the year the net assets of the charity were £772,090 (2022 - £777,795).

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 in recent years include "The Refuge is a wonderful safe welcoming place. Everyone has helped me regain my confidence". "Amazing work that helped me learn to trust myself and generally be there through the process". "The staff have supported me well and given me good advice and helped me to try and stay strong".

**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 2023 the General Fund (Note 15) reserves amounted to £159,914 (2022 - £155,239) of which £100,000 (2022 - £90,000) has been designated as a contingency fund and £30,000 (2022 - £30,000) as a reserve for major repairs and improvements to the building. The remaining undesignated reserves of £29,914 (2022 - £35,239), including a fair value reserve of £1,853 (2022 - £419), are adequate to maintain the day to day activities of the charity. The balance on Restricted Funds (Note 16) at 31 December 2023 was £12,176 (2022 - £22,556).

**Investment policy**

The Refuge will hold its reserves in a variety of ways – current accounts, deposit accounts and investments. Investments should amount to a maximum of 20% of the total reserves. Any investment should be in well-established managed charity fund with an ethical investment policy.

**SALISBURY WOMEN'S REFUGE**  
**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**Going concern**

The Trustees are satisfied that the charity is a going concern with sufficient reserves to continue its operations beyond April 2025.

**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).

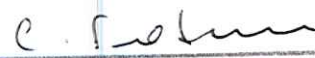
Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In 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 17 April 2024 and signed on its behalf by:

  
CAROLINE ROBERT - CHAIR



**SALISBURY WOMEN'S REFUGE  
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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 2023.

**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.



G D Thomas FCA  
Chartered Accountants  
Crown Chambers  
Bridge Street  
Salisbury

Date: 30 April 2024

**SALISBURY WOMEN'S REFUGE**  
**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	Unrestricted funds (Note 15)	Restricted funds (Note 16)	Endowed funds (Note 17)	Total 2023	Total 2022 (Note 22)
<b>INCOME</b>						
Grants						
Splitz Support Services		15,784	-	-	15,784	62,601
Other		35,177	1,600	-	36,777	7,500
	2	50,961	1,600	-	52,561	70,101
Donations and fund raising	3	36,872	-	-	36,872	40,964
Housing benefit and rent		97,710	-	-	97,710	78,662
Service charges		13,807	-	-	13,807	11,652
Laundry takings		4,049	-	-	4,049	2,878
Bank and deposit interest		1,930	-	-	1,930	1,655
Dividends		290	-	-	290	145
Sundry income - Resident's allowance		-	-	-	-	-
Sundry income - Other		89	-	-	89	94
Total income	4	205,708	1,600	-	207,308	206,151
<b>EXPENDITURE</b>						
Salaries	5	140,771	-	-	140,771	139,044
Training		1,138	-	-	1,138	932
Office costs	6	7,409	-	-	7,409	7,438
Residents' welfare and social activities		2,686	5,584	-	8,270	5,783
Professional services		525	-	-	525	666
Utilities	7	25,047	-	-	25,047	22,180
Insurance		6,224	-	-	6,224	5,457
Depreciation	10	2,839	-	-	2,839	-
House operating expenses		1,614	-	-	1,614	3,742
Repairs and maintenance		9,363	1,464	-	10,827	13,887
Planned maintenance		1,401	4,932	-	6,333	12,936
Sundry expenses		375	-	-	375	475
Governance costs	8	3,075	-	-	3,075	2,835
Total expenditure	9	202,467	11,980	-	214,447	215,375
Net income/(expenditure) and net movement in funds for the year		3,241	(10,380)	-	(7,139)	(9,224)
Other recognised gains/(losses)						
Gain on fixed asset investments	11	1,434	-	-	1,434	419
Net Movement in Funds		4,675	(10,380)	-	(5,705)	(8,805)
Reconciliation of funds						
Total funds brought forward		155,239	22,556	600,000	777,795	786,600
Total funds carried forward	18	£ 159,914	£ 12,176	£ 600,000	£ 772,090	£ 777,795

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

The notes on pages 8 to 15 form part of these accounts



**SALISBURY WOMEN'S REFUGE**  
**REGISTERED NUMBER: 05632436**

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2023**

	Notes	2023	2022
<b>FIXED ASSETS</b>			
Tangible assets	10	605,678	600,000
Investments	11	11,853	10,419
		<u>617,531</u>	<u>610,419</u>
<b>CURRENT ASSETS</b>			
Investments	12	35,630	90,000
Debtors	13	9,506	5,270
CBF deposit account		13,417	13,000
Cash at bank and in hand		107,294	86,949
		<u>165,847</u>	<u>195,219</u>
<b>LIABILITIES</b>			
Creditors: Amounts falling due within one year	14.	11,288	27,843
		<u>154,559</u>	<u>167,376</u>
<b>NET CURRENT ASSETS</b>			
		<u>154,559</u>	<u>167,376</u>
<b>NET ASSETS</b>	18	<u><u>£ 772,090</u></u>	<u><u>£ 777,795</u></u>
<b>THE FUNDS OF THE CHARITY</b>			
Unrestricted funds	15		
Designated funds		130,000	120,000
General fund		28,061	34,820
Fair value reserve		1,853	419
		<u>159,914</u>	<u>155,239</u>
Restricted funds	16	12,176	22,556
Endowed funds	17	600,000	600,000
<b>TOTAL CHARITY FUNDS</b>		<u><u>£ 772,090</u></u>	<u><u>£ 777,795</u></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 2023 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 2023 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 17 April 2024 and signed on its behalf by:



CAROLINE PROBERT - CHAIR

The notes on pages 8 to 15 form part of these accounts

**SALISBURY WOMEN'S REFUGE  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**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 are satisfied that the charity is a going concern with sufficient reserves to continue its operations beyond April 2025.

**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.

**Realised gains and losses**

All gains and losses taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and carrying value (opening market value or cost for purchases in the year). Unrealised gains and losses are calculated as the difference between the market value at the year end and the carrying value (opening market value or cost for purchases in the year). Realised and unrealised gains are not separated in the Statement of Financial Activities.

**Tangible 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.



**SALISBURY WOMEN'S REFUGE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**1b ACCOUNTING POLICIES (continued)**

**Tangible fixed assets (continued)**

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.

**Investments**

Fixed asset investments comprise common investment fund shares. 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. Investments are valued initially at cost and subsequently at fair value (their market value) at the year end. The statement of financial activities includes the net gains and losses arising on revaluation and disposals.

**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.

**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:

Unrestricted funds

		2023	2022
Spliz Support Services	Contract services	15,784	62,601
National Benevolent Charity		10,000	-
The Brook Trust		10,000	-
National Lottery Community Fund		10,000	-
Police and Crime Commissioners Fund		5,000	-
Diocese of Salisbury	Granted dividends from the Moral Welfare Area 1 fund	177	176
		<u>50,961</u>	<u>62,777</u>

Restricted funds

	Fund	2023	2022
St Mary's Fund, Salisbury	Ex-residents assistance	1,600	-
SCAWC	Ex-residents assistance	-	1,600
Screwfix	Fencing replacement	-	2,270
FP Gardiner	Boiler replacement	-	2,754
Wiltshire High Sheriff	Kitchen equipment	-	700
		<u>1,600</u>	<u>7,324</u>
		<u>£ 52,561</u>	<u>£ 70,101</u>

**SALISBURY WOMEN'S REFUGE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

<b>3 DONATIONS AND FUND RAISING</b>	<b>2023</b>	<b>2022</b>
Unrestricted funds	36,872	34,344
Restricted funds	-	6,620
	<u>£ 36,872</u>	<u>£ 40,964</u>
<p>Donations and fund-raising does not include donations of goods for which the fair value cannot be measured reliably. No legacies were received in 2023 or 2022.</p>		
<b>4 TOTAL INCOME</b>	<b>2023</b>	<b>2022</b>
Unrestricted funds	205,708	192,207
Restricted funds	1,600	13,944
	<u>£ 207,308</u>	<u>£ 206,151</u>
<b>5 STAFF COSTS</b>	<b>2023</b>	<b>2022</b>
Gross wages and salaries	135,358	132,727
Employer's national insurance	3,719	5,219
Pension costs	1,694	1,098
	<u>£ 140,771</u>	<u>£ 139,044</u>
<p>No employee had emoluments above £60,000. The average headcount for the year was 8.75 (2022 - 7.83) and the average number of full-time equivalent staff during the year was 4.45 (2022 - 4.56).  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 £46,452 (2022 - £50,083).</p>		
<b>6 OFFICE COSTS</b>	<b>2023</b>	<b>2022</b>
General office costs	6,085	6,119
Payroll charges (including late payment interest)	721	620
Legal and professional fees	367	596
Staff travel	236	103
	<u>£ 7,409</u>	<u>£ 7,438</u>
<b>7 UTILITIES</b>	<b>2023</b>	<b>2022</b>
Gas and electric	14,303	12,322
Water rates	2,618	2,251
Telephone and broadband	1,882	1,969
Waste collection	6,244	5,638
	<u>£ 25,047</u>	<u>£ 22,180</u>
<b>8 GOVERNANCE COSTS</b>	<b>2023</b>	<b>2022</b>
Trustee expenses (Note 19)	140	-
Accountancy charges	1,467	1,417
Independent examination fee	1,468	1,418
	<u>£ 3,075</u>	<u>£ 2,835</u>
<b>9 TOTAL EXPENDITURE</b>	<b>2023</b>	<b>2022</b>
Unrestricted funds	202,467	202,648
Restricted funds	11,980	12,727
	<u>£ 214,447</u>	<u>£ 215,375</u>

**SALISBURY WOMEN'S REFUGE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**10 TANGIBLE FIXED ASSETS**

	Freehold property	Furniture and equipment	Total
<b>Cost or valuation</b>			
Balance at 1 January 2023	600,000	31,464	631,464
Additions	-	8,517	8,517
Disposals	-	-	-
Revaluation	-	-	-
Balance at 31 December 2023	<u>600,000</u>	<u>39,981</u>	<u>639,981</u>
<b>Depreciation</b>			
Balance at 1 January 2023	-	31,464	31,464
Depreciation charge for year	-	2,839	2,839
Written back on disposals	-	-	-
Balance at 31 December 2023	<u>-</u>	<u>34,303</u>	<u>34,303</u>
<b>Net book value</b>			
Balance at 31 December 2023	<u>£ 600,000</u>	<u>£ 5,678</u>	<u>£ 605,678</u>
Balance at 1 January 2023	<u>£ 600,000</u>	<u>£ -</u>	<u>£ 600,000</u>

**11 FIXED ASSET INVESTMENTS**

	Listed investments
Carrying (fair) value at 1 January 2023	10,419
Additions at cost	-
Disposals at carrying value	-
Net gain/(loss) on revaluation	1,434
Carrying (fair) value at 31 December 2023	<u>£ 11,853</u>
Cost at 31 December 2023	<u>£ 10,000</u>

All investments were held in the UK.

Listed investments comprise COIF Charities Global Equity Income Fund Income units £11,853.

**12 CURRENT ASSET INVESTMENTS**

	Cash & cash equivalents
Carrying (fair) value at 1 January 2023	90,000
Additions at cost	630
Disposals at carrying value	(55,000)
Net gain/(loss) on revaluation	-
Carrying (fair) value at 31 December 2023	<u>£ 35,630</u>
Cost at 31 December 2023	<u>£ 35,630</u>

All investments were held in the UK.

Cash and cash equivalents comprise a United Trust Bank Charity 2 year bond account £35,000 maturing 2 April 2024. Interest of £630 was added to the account in 2023.

**13 DEBTORS**

	2023	2022
Prepayments and accrued interest	3,291	3,507
Other debtors	6,215	1,763
	<u>£ 9,506</u>	<u>£ 5,270</u>



**SALISBURY WOMEN'S REFUGE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**14 CREDITORS: Amounts falling due within one year**

	2023	2022
Trade creditors	1,231	2,612
Other taxation and social security	4,188	4,229
Other creditors	665	413
Accruals and deferred income	5,204	20,589
	<u>£ 11,288</u>	<u>£ 27,843</u>

**Deferred income**

	2023	2022
Balance at 1 January 2023	15,784	15,250
Amount released to income	(15,784)	(15,250)
Amount deferred in year	-	15,784
Balance at 31 December 2023	<u>£ -</u>	<u>£ 15,784</u>

Deferred income comprised Contract Services Grants invoiced in advance for the period January to March 2023.

15 UNRESTRICTED FUNDS - 2023	Balance at 1.1.2023	Income	Expenditure	Transfers and gains / (losses)	Balance at 31.12.2023
Designated Funds					
Contingencies	90,000	-	-	10,000	100,000
Major repairs and improvements	30,000	-	-	-	30,000
	<u>120,000</u>	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>130,000</u>
General Fund	34,820	205,708	202,467	(10,000)	28,061
Fair value reserve	419	-	-	1,434	1,853
	<u>£ 155,239</u>	<u>£ 205,708</u>	<u>£ 202,467</u>	<u>£ 1,434</u>	<u>£ 159,914</u>

UNRESTRICTED FUNDS - 2022	Balance at 1.1.2022	Income	Expenditure	Transfers and gains / (losses)	Balance at 31.12.2022
Designated Funds					
Contingencies	90,000	-	-	-	90,000
Major repairs and improvements	30,000	-	-	-	30,000
	<u>120,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>120,000</u>
General Fund	45,261	192,207	202,648	-	34,820
Fair value reserve	-	-	-	419	419
	<u>£ 165,261</u>	<u>£ 192,207</u>	<u>£ 202,648</u>	<u>£ 419</u>	<u>£ 155,239</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.
Fair value reserve	The difference between the cost of investments when first recognised and their fair value at the balance sheet date.

**SALISBURY WOMEN'S REFUGE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**16 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 include all non-material funds.

<b>RESTRICTED FUNDS - 2023</b>	<b>Balance at 1.1.2023</b>	<b>Movement in funds</b>			<b>Balance at 31.12.2023</b>
		<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	
<b>Capital funds</b>					
Lounge refurbishment (College of Matrons)	1,315	-	-	-	1,315
Annex refurbishment (Chalke Valley Benefice)	6,620	-	5,473	-	1,147
Other funds	1,517	-	-	-	1,517
	<u>9,452</u>	<u>-</u>	<u>5,473</u>	<u>-</u>	<u>3,979</u>
<b>Residents welfare</b>					
Child development and welfare	4,493	-	3,911	-	582
Managers Discretionary Fund	2,909	-	923	-	1,986
St Mary's Fund	-	1,600	1,600	-	-
No public funds support	5,000	-	-	-	5,000
Other funds	702	-	73	-	629
	<u>13,104</u>	<u>1,600</u>	<u>6,507</u>	<u>-</u>	<u>8,197</u>
Total funds	<u>£ 22,556</u>	<u>£ 1,600</u>	<u>£ 11,980</u>	<u>£ -</u>	<u>£ 12,176</u>

<b>RESTRICTED FUNDS - 2022</b>	<b>Balance at 1.1.2022</b>	<b>Movement in funds</b>			<b>Balance at 31.12.2022</b>
		<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	
Capital funds	5,917	12,344	8,809	-	9,452
Residents welfare	15,422	1,600	3,918	-	13,104
Total funds	<u>£ 21,339</u>	<u>£ 13,944</u>	<u>£ 12,727</u>	<u>£ -</u>	<u>£ 22,556</u>

<b>Name of restricted fund</b>	<b>Description, nature and purposes of fund</b>
<b>Capital funds</b>	
Lounge refurbishment (College of Matrons)	To purchase furniture and fittings for the lounge refurbishment.
Annex refurbishment (Chalke Valley Benefice)	To fund refurbishment of the Refuge's annex.
<b>Residents welfare</b>	
Child development and welfare	To fund children's activities and a play therapist.
Managers Discretionary Fund	To assist residents as necessary.
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.



**SALISBURY WOMEN'S REFUGE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**17 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.

**18 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted funds	Restricted funds	Endowed funds	Total 2023
<b>At 31 December 2023</b>				
Fixed Assets				
Tangible assets	5,678	-	600,000	605,678
Investments	11,853	-	-	11,853
Current Assets				
Current Asset Investments	35,630	-	-	35,630
Debtors	9,506	-	-	9,506
CBF Deposit Account	13,417	-	-	13,417
Cash at Bank and in Hand	95,118	12,176	-	107,294
Current Liabilities	(11,288)	-	-	(11,288)
	<u>£ 159,914</u>	<u>£ 12,176</u>	<u>£ 600,000</u>	<u>£ 772,090</u>
<b>At 31 December 2022</b>				
Fixed Assets				
Tangible assets	-	-	600,000	600,000
Investments	10,419	-	-	10,419
Current Assets				
Current Asset Investments	90,000	-	-	90,000
Debtors	5,270	-	-	5,270
CBF Deposit Account	13,000	-	-	13,000
Cash at Bank and in Hand	64,220	22,729	-	86,949
Current Liabilities	(27,670)	(173)	-	(27,843)
	<u>£ 155,239</u>	<u>£ 22,556</u>	<u>£ 600,000</u>	<u>£ 777,795</u>

**19 TRUSTEE REMUNERATION AND EXPENSES**

No trustees received any remuneration or received any benefits in 2023 or 2022. Two trustees were reimbursed for expenses totalling £140 in 2023 (£20 for travel and £120 for expenses incurred on behalf of the charity). No trustees were reimbursed for expenses in 2022.

**20 RELATED PARTY TRANSACTIONS**

There were no related party transactions during the year.

**21 COMMITMENTS**

At 31 December 2023 the charity had no pension commitments and no capital expenditure commitments not already included in the balance sheet.

At 31 December 2023 the charity had no commitments under operating leases.



**SALISBURY WOMEN'S REFUGE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**22 STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	Unrestricted funds (Note 15)	Restricted funds (Note 16)	Endowed funds (Note 17)	Total 2022	Total 2021
<b>INCOME</b>						
Grants		62,601	-	-	62,601	69,525
Splitz Support Services		-	-	-	-	-
UK Government		176	7,324	-	7,500	6,821
Other	2	62,777	7,324	-	70,101	76,346
Donations and fund raising	3	34,344	6,620	-	40,964	46,879
Housing benefit		78,662	-	-	78,662	63,000
Service charges		11,652	-	-	11,652	8,672
Laundry takings		2,878	-	-	2,878	1,900
Bank and deposit interest		1,655	-	-	1,655	1,660
Dividends		145	-	-	145	-
Sundry income - Other		94	-	-	94	75
<b>Total income</b>	4	<b>192,207</b>	<b>13,944</b>	<b>-</b>	<b>206,151</b>	<b>198,532</b>
<b>EXPENDITURE</b>						
Salaries (2021 excluding Caretaker)	5	139,044	-	-	139,044	109,058
Training		932	-	-	932	708
Office costs	6	7,438	-	-	7,438	7,871
Residents' welfare and social activities		1,865	3,918	-	5,783	3,047
Professional services		666	-	-	666	2,690
Utilities	7	22,180	-	-	22,180	19,759
Insurance		5,457	-	-	5,457	5,029
Depreciation		-	-	-	-	-
House operating expenses		3,742	-	-	3,742	7,811
Repairs and maintenance (2021 including Caretaker)		10,764	3,123	-	13,887	19,566
Planned maintenance		7,250	5,686	-	12,936	19,208
Fundraising costs		-	-	-	-	290
Sundry expenses		475	-	-	475	581
Governance costs	8	2,835	-	-	2,835	2,760
<b>Total expenditure</b>	9	<b>202,648</b>	<b>12,727</b>	<b>-</b>	<b>215,375</b>	<b>198,378</b>
<b>Net income/(expenditure) and net movement in funds for the year</b>		<b>(10,441)</b>	<b>1,217</b>	<b>-</b>	<b>(9,224)</b>	<b>154</b>
<b>Other recognised gains/(losses)</b>						
Gain on fixed asset investments		419	-	-	419	-
<b>Net Movement in Funds</b>		<b>(10,022)</b>	<b>1,217</b>	<b>-</b>	<b>(8,805)</b>	<b>154</b>
<b>Reconciliation of funds</b>						
Total funds brought forward		165,261	21,339	600,000	786,600	786,446
<b>Total funds carried forward</b>	18	<b>£ 155,239</b>	<b>£ 22,556</b>	<b>£ 600,000</b>	<b>£ 777,795</b>	<b>£ 786,600</b>