

# Salisbury Women's Refuge

## Annual report 2024



Registered Charity Number 01112497

Registered Company Number 05632436

# Salisbury Women's Refuge

## Annual report and Accounts 2024

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## Foreword

Fundraising has continued to be one of the most important activities of the trustees during 2024. The highlight of the year was the 40<sup>th</sup> anniversary party held at the South Canonry courtesy of Bishop Stephen Lake and Carol Lake. In 1982 the charitable purposes of Salisbury Women's Refuge were extended and the refuge, as it currently operates, was born. We held an evening party for about 100 guests and supporters with Deputy Lieutenant Lady Lansdowne as guest of honour. Other distinguished guests included the Mayor of Salisbury, Sven Hocking and his wife, and the Chief Constable of Police, Catherine Roper. Piano music was provided by Sam Lake and harp music by Katie Salomon.

The cost of running the refuge has continued to exceed the income the trustees can raise from grants, donations and housing benefit so we have continued build our links with other similar organisations in the region with a view to establishing more formal connections to achieve greater efficiencies of scale as well as bringing a wider range of expertise to the delivery of the service the refuge provides in Salisbury. We believe that this will provide long term stability for the refuge.

We said goodbye to several trustees over the course of 2024. Sadly in a number of cases this was due to ill health, though I am pleased to report that all those former trustees are now much better. We say thank you to Val Jackson, Rosemary Pemberton, Colin Reed and Liz King for their many different contributions to the running of the refuge. We have also welcomed two new trustees, Ann Cox and Alison Bradley who bring other strengths and experience to the refuge.

One of the key workers at the refuge,

Katie Hillary, left during the summer due to a family house move. That role has been filled by Nicola Praulins who joined the refuge staff after a long career in school administration and extensive experience of safe guarding and family liaison. Munavera Ghauri, The office administrator also left due to a family house move and her role has been taken on by Alex Lazar, our housekeeper. Katie and Munavera both made quite an impact on the running of the refuge in their own personal ways.

As always, we are very grateful to our supporters, many of whom are long standing. In particular the Mothers' Union and the Salisbury Soroptimists have donated to the refuge and helped raise our profile. Birthdays and Christmas in the refuge would not be the same without the generosity of the Mothers' Union members throughout the diocese. Numerous local organisations and businesses have fundraised for us. We thank everyone who has helped us stay open during 2024.

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



**40<sup>th</sup> anniversary cake at the party held at the South Canonry in May 2025.**

**Photograph taken by Spencer Mulholland**

## **Our Finances**

During 2024 we received unrestricted grants from the Brook Trust, the National Benevolent Charity, Wiltshire Community Foundation, St Mary's Fund and Albert Hunt Trust and we are most grateful to all these bodies for their support which has enabled the refuge to continue to operate.

Also, during the year, we received a substantial grant from Nationwide through their Colleague Grant Scheme, which enabled us to upgrade the CCTV system. We also received a number of grants from Women's Aid to assist individual women when moving out of the refuge into independent accommodation. We also received generous support from many individuals and local churches, and a number of concerts took place, mainly over Christmas, in support of the refuge.

A local office of Mazars accountants chose the refuge as their charity for last year. Their substantial donation enabled us to replace the roof of the large conservatory with a new insulated roof early this year. This has improved temperature control in the conservatory, making it warmer in winter and cooler in summer, with a knock on effect on the energy bills.

Our expenditure in 2024 was just under £250,000 with the largest expenditure heading being our staff costs, accounting for 62% of that total. We are fortunate to have a dedicated team of staff and we benefit from low staff turnover. Bec Burrow joined us early in the year to take on the role of finance assistant in place of Eileen Day, and quickly got to grips with the demands of the role. A few months into that role she also took on the task of assisting with grant applications.

We were not as successful in 2024 as we had hoped to be in raising

funds to support the refuge, but our other main source of income, housing benefit, held up reasonably well in 2024. The refuge had an average occupancy rate over 2024 of just under 88%. During the course of the year the refuge accommodated 29 women and 19 children. Despite this, overall the refuge ended 2024 with a deficit of £40,574 which has been met from reserves.

## **Chris Dragonetti Treasurer**



**Jewellery making lead by a volunteer at the refuge**

## **The refuge Christmas tree with decorations made by residents**



**Our service**

During 2024 19 women and families moved out of the refuge. 8 of these moved when they obtained their own home, 4 to another refuge, 4 returned home and 3 left to stay with family.

13 of the 19 leavers completed a feedback questionnaire with an overall satisfaction rating of 8.2 out of 10, and an overall score for staff interactions of 8.9 out of 10, and accommodation scored 8.6 out of 10.

From the feedback questionnaires we received some very positive comments

- “All staff go above and beyond”
- “changed my life, each day you all made me feel safe, proved to me that I do matter and I feel you have changed my life for the better”
- “Good support, we looked at college courses for English”
- “It’s been transformative”

We were able to offer 12 residents counselling sessions from 2 counsellors in the past year. The sessions are offered by trainee counsellors averaging 3 sessions per week for as long as the resident feels they need it. We also hold a waiting list for those who want counselling and we can also signpost to counsellors in the community. This service is very much appreciated, and residents report back that the counselling is beneficial.

6 families were also able to access the play therapist, Laura Brunton, who offers a variety of support for families, either one to one or in groups. She helps families deal with trauma experienced and put it behind them. This has helped the children to settle into school and be ready to learn.

In addition to the counsellors, we have been lucky to have regular visits from Hug, a therapy dog, who pops in to see everyone a couple of times a month and whose visits are looked forward to by adults and children

alike.



**Hug the therapy dog at work**

A volunteer has lead sessions of yoga and other volunteers have offered sessions of poetry writing and reading, and a jewellery making workshop. The refuge also took part in 2 of the local Christmas Tree Festivals at St Thomas’ Church in Salisbury and St Laurence’s Church Downton.

**Sandra Horner  
Refuge Manager**

Occupancy rates for 2024 showing the number of nights adult residents spent at the refuge.

January	278	74.7%
February	305	87.6%
March	291	78.2%
April	298	82.8%
May	327	87.9%
June	330	91.7%
July	310	83.3%
August	343	92.2%
September	335	93.1%
October	338	90.9%
November	344	95.6%
December	357	96.0%

The average over the full year was 87.33%. The figures do not include the number of children who were also staying at the refuge.

In 2023 the cost of keeping a resident at the refuge was £57.36. In 2024 it was £64.82. These figures do not include the children in the refuge.

## **Our buildings**

2024 was another challenging year with regards to fabric and maintenance upkeep of the house. However, it is good to report that because of all the hard work by Alex our Housekeeper and especially Paul our maintenance “wizz” the house and garden are generally in a good condition. We are reaping the benefits of good communication and a plan of action for regular maintenance, repair and redecoration. Regular meetings with the Manager, Alex and Paul, have helped to monitor and keep abreast of issues arising.

At the beginning of 2024 Paul set out his plan of action - jobs that needed to be done, or he wanted to complete in the coming year, such as replacing the steps from the conservatory into the garden, trimming the apple tree, reseeding or repairing the grass in the garden, painting the Annexe, repainting the internal doors of the landings and stairwells in the main house as well as in the extension and the main entrance. Any job not completed was rolled over into his action plan for 2025. Paul’s daily work also involved addressing problems that arose such as leakages from pipes, a defective flat roof and missing tiles, also heating and boiler problems which in the end needed external contractors.

One of Alex’s many tasks is to monitor the cleaning of the communal areas by the residents as well as organising the “deep cleans”, in areas such as the kitchens and conservatory. These are undertaken approximately four times a year. She along with Paul also completes the weekly Health and Safety checks.

Refurbishment of the residents’ rooms has been undertaken in 2024 as residents leave, with thorough cleaning and replacement of any damaged furniture and flooring, as well as any necessary redecorating.

A new carpet was laid in the main entrance hall. All resident’s rooms have now had room locks with codes installed. These come into use particularly at night meaning that the support staff do not have to come out to the house to let the residents into their room when they have locked themselves out.

Annual Health and Safety assessments have been undertaken such as the Fire Maintenance assessment with necessary remedial work addressed. PAT, the Asbestos check and testing for Legionella have all been completed for 2024. The Control of Substances Hazardous to Health and the Health and Safety policies were reviewed.

On behalf of the Trustees, I would like to thank the staff for their help and co-operation but especially Alex and Paul whose input and hard work has proved invaluable.

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



## Our income and expenditure for 2024

### Simplified Annual Accounts for 2024

<b>INCOME</b>	2024	2023
Contract payments and government support	29,180	52,561
Donations and fund raising	40,368	36,872
Housing benefit and rent	101,168	97,710
Service charge	15,804	13,807
Interest and investment income	4,122	2,220
Other income	150	4,138
<b>TOTAL</b>	<b>190,792</b>	<b>207,308</b>
<b>EXPENDITURE</b>		
Staff salary costs	155,921	140,771
Utilities	27,278	25,047
Repairs and maintenance	13,556	10,827
Planned maintenance projects	507	6,333
Insurance	6,390	6,224
Office costs	8,881	7,409
Residents' welfare	11,155	8,270
House operating costs	1,230	1,614
Governance costs	4,213	3,075
Other expenditure	5,160	4,877
<b>TOTAL</b>	<b>234,291</b>	<b>214,447</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 2024**

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



**SALISBURY WOMEN'S REFUGE**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

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 2024 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:-

Mrs Caroline Probert	Nominated by:
Chair	Salisbury Diocesan Mothers' Union
Mr Colin Reed	(resigned 21 October 2024)
Treasurer	
Mr Christopher Dragonetti	Salisbury Diocesan Board of Finance
Treasurer	
Mrs Rosemary Pemberton	(resigned 13 November 2024)
Mrs Anne Smith	(resigned 11 June 2024)
Mrs Catriona Wood	
Mrs Sharon King	(resigned 8 January 2025)
Dr Ann Cox	(appointed 17 July 2024)
Mrs Alison Bradley	(appointed 15 November 2024)

**SALISBURY WOMEN'S REFUGE  
TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**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, cohabitantes, 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 2024**

**Review of activities**

During 2024 13 families (2023 - 11) and 16 women without children (2023 - 10) were accommodated. Accommodation days for women totalled 3,853 (2023 - 3,755) an average of 10.53 per day compared to 10.29 in 2023. The accommodation days for children were 3,675 (2023 - 4,633), an average of 10.04 per day compared to 12.69 in 2023.

Gross income for 2024 was £208,732 (2023 - £207,308). Expenditure increased to £249,935 (2023 - £214,447).

Net expenditure for 2024 was £41,203 (2023 - net expenditure of £7,139). There was a deficit of £43,499 (2023 - £3,241 surplus) arising on unrestricted funds and a surplus of £2,296 arising on restricted funds (2023 - £10,380 deficit).

Investments were sold in the year, realising a gain of £629. Overall there was a net movement in funds of a £40,574 deficit (2023 - £5,705 deficit).

At the end of the year the net assets of the charity were £731,516 (2023 - £772,090).

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". "Each day you made me feel safe, proved to me that I do matter and I feel you have changed my life for the better. I thank you for everything you have done for me".

**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 2024 the General Fund (Note 15) reserves amounted to £117,044 (2023 - £159,914) of which £100,000 (2023 - £100,000) has been designated as a contingency fund and £25,000 (2023 - £30,000) as a reserve for major repairs and improvements to the building. The remaining undesignated reserves were £7,956 in deficit (2023 - £29,914 surplus including a fair value reserve of £1,853). The balance on Restricted Funds (Note 16) at 31 December 2024 was £14,472 (2023 - £12,176).

**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 2024**

**Going concern**

The trustees are required to assess the going concern of the charity, looking at least 12 months ahead from the date the accounts are approved. Since the end of its contracted services grant in March 2023 the trustees have been unable to attract alternative funding to the extent needed to cover increasing costs. Although a small surplus on unrestricted funds was reported for 2023, the 2024 results show a significant deficit. If this level of deficit continues there will be insufficient funds to meet future obligations. At the same time the charity has lost a number of trustees and the recruitment of new trustees has proved difficult.

To address these challenges the chair has approached a number of other, larger charitable organisations with similar activities in geographically adjacent areas to see if there might be scope for a merger. There are currently conversations ongoing with another organisation and it is hoped that these will lead to the merger of the charity with another entity, thereby securing the future of a women's refuge in Salisbury.

As at the date of the approval of these accounts there is still uncertainty over the achievement of a merger and ongoing funding for the charity, however the trustees remain hopeful that the charity is a going concern but recognise that there are material uncertainties in reaching this conclusion.

**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 16 April 2025 and signed on its behalf by Mrs Caroline Probert



**SALISBURY WOMEN'S REFUGE  
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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 2024.

**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)].

**Material uncertainty relating to going concern.**

I draw attention to Note 1b in the financial statements, in which Trustees indicate that a material uncertainty exists as to whether the company may be able to continue as a going concern. My opinion is not modified in respect of this matter.



Geoffrey Thomas FCA  
Chartered Accountants  
Crown Chambers  
Bridge Street  
Salisbury

Date: 16 April 2025

**SALISBURY WOMEN'S REFUGE**  
**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	Unrestricted funds (Note 15)	Restricted funds (Note 16)	Endowed funds (Note 17)	Total 2024	Total 2023 (Note 22)
<b>INCOME</b>						
Grants						
Splitz Support Services		-	-	-	-	15,784
Other		29,180	17,940	-	47,120	36,777
	2	29,180	17,940	-	47,120	52,561
Donations and fund raising	3	40,368	-	-	40,368	36,872
Housing benefit and rent		101,168	-	-	101,168	97,710
Service charges		12,251	-	-	12,251	13,807
Laundry takings		3,553	-	-	3,553	4,049
Bank and deposit interest		3,977	-	-	3,977	1,930
Dividends		145	-	-	145	290
Sundry income - Other		150	-	-	150	89
Total income	4	190,792	17,940	-	208,732	207,308
<b>EXPENDITURE</b>						
Salaries	5	155,921	-	-	155,921	140,771
Training		671	-	-	671	1,138
Office costs	6	8,881	-	-	8,881	7,409
Residents' welfare and social activities		11,155	5,804	-	16,959	8,270
Professional services		1,275	-	-	1,275	525
Utilities	7	27,278	-	-	27,278	25,047
Insurance		6,390	-	-	6,390	6,224
Depreciation	10	2,839	-	-	2,839	2,839
House operating expenses		1,230	-	-	1,230	1,614
Repairs and maintenance		13,556	-	-	13,556	10,827
Planned maintenance		507	9,840	-	10,347	6,333
Sundry expenses		375	-	-	375	375
Governance costs	8	4,213	-	-	4,213	3,075
Total expenditure	9	234,291	15,644	-	249,935	214,447
<b>Net income/(expenditure) and net movement in funds for the year</b>		(43,499)	2,296	-	(41,203)	(7,139)
<b>Other recognised gains/(losses)</b>						
Gain on fixed asset investments	11	629	-	-	629	1,434
<b>Net Movement in Funds</b>		(42,870)	2,296	-	(40,574)	(5,705)
<b>Reconciliation of funds</b>						
Total funds brought forward		159,914	12,176	600,000	772,090	777,795
<b>Total funds carried forward</b>	18	£ 117,044	£ 14,472	£ 600,000	£ 731,516	£ 772,090

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 2024**

	Notes	2024	2023
<b>FIXED ASSETS</b>			
Tangible assets	10	602,839	605,678
Investments	11	-	11,853
		<u>602,839</u>	<u>617,531</u>
<b>CURRENT ASSETS</b>			
Investments	12	37,367	35,630
Debtors	13	6,609	9,506
CBF deposit account		20,753	13,417
Cash at bank and in hand		74,528	107,294
		<u>139,257</u>	<u>165,847</u>
<b>LIABILITIES</b>			
Creditors: Amounts falling due within one year	14	10,580	11,288
<b>NET CURRENT ASSETS</b>		<u>128,677</u>	<u>154,559</u>
<b>NET ASSETS</b>	18	<u><u>£ 731,516</u></u>	<u><u>£ 772,090</u></u>
<b>THE FUNDS OF THE CHARITY</b>			
Unrestricted funds	15		
Designated funds		125,000	130,000
General fund		(7,956)	28,061
Fair value reserve		-	1,853
		<u>117,044</u>	<u>159,914</u>
Restricted funds	16	14,472	12,176
Endowed funds	17	600,000	600,000
<b>TOTAL CHARITY FUNDS</b>		<u><u>£ 731,516</u></u>	<u><u>£ 772,090</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 2024 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 2024 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 16 April 2025 and signed on its behalf by Mrs Caroline Probert



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 2024**

**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 have assessed the going concern of the charity and remain hopeful that the charity is a going concern. Without additional donations or funding the charity may not have sufficient resources to meet future obligations in 2026. The trustees are actively seeking a solution to ensure the continuation of the women's refuge service in Salisbury.

**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 2024**

**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:

		2024	2023
<u>Unrestricted funds</u>			
Splitz Support Services	Contract services	-	15,784
St Mary's Fund, Salisbury		5,000	-
Albert Hunt Trust		4,000	
Wiltshire Community Foundation		5,000	
National Benevolent Charity		5,000	10,000
The Brook Trust		10,000	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	180	177
		<u>29,180</u>	<u>50,961</u>
<u>Restricted funds</u>			
St Mary's Fund, Salisbury	Ex-residents assistance	-	1,600
Women's Aid - Future Fund	Ex-residents assistance	8,100	-
Nationwide Colleague Grant Scheme	CCTV upgrade	9,840	-
		<u>17,940</u>	<u>1,600</u>
		<u>£ 47,120</u>	<u>£ 52,561</u>

**SALISBURY WOMEN'S REFUGE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

<b>3 DONATIONS AND FUND RAISING</b>	<b>2024</b>	<b>2023</b>
Unrestricted funds	40,368	36,872
Restricted funds	-	-
	<u>£ 40,368</u>	<u>£ 36,872</u>

Donations and fund-raising does not include donations of goods for which the fair value cannot be measured reliably. A legacy of £1,000 was received in 2024 (2023 - no legacies received).

<b>4 TOTAL INCOME</b>	<b>2024</b>	<b>2023</b>
Unrestricted funds	190,792	205,708
Restricted funds	17,940	1,600
	<u>£ 208,732</u>	<u>£ 207,308</u>

<b>5 STAFF COSTS</b>	<b>2024</b>	<b>2023</b>
Gross wages and salaries	148,878	135,358
Employer's national insurance	4,792	3,719
Pension costs	2,251	1,694
	<u>£ 155,921</u>	<u>£ 140,771</u>

No employee had emoluments above £60,000. The average headcount for the year was 10.75 (2023 - 8.75). 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 £48,100 (2023 - £46,452).

<b>6 OFFICE COSTS</b>	<b>2024</b>	<b>2023</b>
General office costs	6,829	6,085
Payroll charges	895	721
Legal and professional fees	1,005	367
Staff travel	152	236
	<u>£ 8,881</u>	<u>£ 7,409</u>

<b>7 UTILITIES</b>	<b>2024</b>	<b>2023</b>
Gas and electric	15,476	14,303
Water rates	2,961	2,618
Telephone and broadband	2,017	1,882
Waste collection	6,824	6,244
	<u>£ 27,278</u>	<u>£ 25,047</u>

<b>8 GOVERNANCE COSTS</b>	<b>2024</b>	<b>2023</b>
Trustee expenses (Note 19)	-	140
Legal and professional fees	1,313	-
Accountancy charges	1,450	1,467
Independent examination fee	1,450	1,468
	<u>£ 4,213</u>	<u>£ 3,075</u>

<b>9 TOTAL EXPENDITURE</b>	<b>2024</b>	<b>2023</b>
Unrestricted funds	234,291	202,467
Restricted funds	15,644	11,980
	<u>£ 249,935</u>	<u>£ 214,447</u>

**SALISBURY WOMEN'S REFUGE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**10 TANGIBLE FIXED ASSETS**

	Freehold property	Furniture and equipment	Total
<b>Cost or valuation</b>			
Balance at 1 January 2024	600,000	39,981	639,981
Additions	-	-	-
Disposals	-	-	-
Revaluation	-	-	-
Balance at 31 December 2024	<u>600,000</u>	<u>39,981</u>	<u>639,981</u>
<b>Depreciation</b>			
Balance at 1 January 2024	-	34,303	34,303
Depreciation charge for year	-	2,839	2,839
Written back on disposals	-	-	-
Balance at 31 December 2024	<u>-</u>	<u>37,142</u>	<u>37,142</u>
<b>Net book value</b>			
Balance at 31 December 2024	<u>£ 600,000</u>	<u>£ 2,839</u>	<u>£ 602,839</u>
Balance at 1 January 2024	<u>£ 600,000</u>	<u>£ 5,678</u>	<u>£ 605,678</u>

**11 FIXED ASSET INVESTMENTS**

	Listed investments
Carrying (fair) value at 1 January 2024	11,853
Disposals at carrying value	(11,853)
Carrying (fair) value at 31 December 2024	<u>£ -</u>
Cost at 31 December 2024	<u>£ -</u>

All investments were held in the UK.

Listed investments comprised COIF Charities Global Equity Income Fund Income units.

The investment was sold in the year for £12,482, realising a gain of £629 on the opening value.

**12 CURRENT ASSET INVESTMENTS**

	Cash & cash equivalents
Carrying (fair) value at 1 January 2024	35,630
Additions at cost	1,737
Disposals at carrying value	-
Net gain/(loss) on revaluation	-
Carrying (fair) value at 31 December 2024	<u>£ 37,367</u>
Cost at 31 December 2024	<u>£ 37,367</u>

All investments were held in the UK.

Cash and cash equivalents comprise United Trust Bank Charity 2 year bond accounts. Additions represent interest added to the bonds in 2024. The trustees gave notice in December 2024 so that funds will be accessible in June 2025.

**13 DEBTORS**

	2024	2023
Prepayments and accrued interest	4,128	3,291
Other debtors	2,481	6,215
	<u>£ 6,609</u>	<u>£ 9,506</u>

**SALISBURY WOMEN'S REFUGE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

<b>14 CREDITORS: Amounts falling due within one year</b>	<b>2024</b>	<b>2023</b>
Trade creditors	3,696	1,231
Other taxation and social security	2,045	4,188
Other creditors	479	665
Accruals and deferred income	4,360	5,204
	<u>£ 10,580</u>	<u>£ 11,288</u>

<b>Deferred income</b>	<b>2024</b>	<b>2023</b>
Balance at 1 January 2024	-	15,784
Amount released to income	-	(15,784)
Balance at 31 December 2024	<u>£ -</u>	<u>£ -</u>

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

<b>15 UNRESTRICTED FUNDS - 2024</b>	<b>Balance at 1.1.2024</b>	<b>Movement in funds</b>			<b>Balance at 31.12.2024</b>
		<b>Income</b>	<b>Expenditure</b>	<b>Transfers and gains / (losses)</b>	
Designated Funds					
Contingencies	100,000	-	-	-	100,000
Major repairs and improvements	30,000	-	-	(5,000)	25,000
	<u>130,000</u>	<u>-</u>	<u>-</u>	<u>(5,000)</u>	<u>125,000</u>
General Fund	28,061	190,792	234,291	7,482	(7,956)
Fair value reserve	1,853	-	-	(1,853)	-
	<u>£ 159,914</u>	<u>£ 190,792</u>	<u>£ 234,291</u>	<u>£ 629</u>	<u>£ 117,044</u>

<b>UNRESTRICTED 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 and gains / (losses)</b>	
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>

<b>Name of unrestricted fund</b>	<b>Description, nature and purposes of fund</b>
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 2024**

**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 - 2024</b>	<b>Balance at 1.1.2024</b>	<b>Movement in funds</b>			<b>Balance at 31.12.2024</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)	1,147	-	-	-	1,147
CCTV upgrade (Nationwide Colleague Grant Scheme)	-	9,840	9,840	-	-
Other funds	1,517	-	-	-	1,517
	<u>3,979</u>	<u>9,840</u>	<u>9,840</u>	<u>-</u>	<u>3,979</u>
<b>Residents welfare</b>					
Child development and welfare	582	-	582	-	-
Managers Discretionary Fund	1,986	-	27	-	1,959
Women's Aid - Future Fund	-	8,100	5,195	-	2,905
No public funds support	5,000	-	-	-	5,000
Other funds	629	-	-	-	629
	<u>8,197</u>	<u>8,100</u>	<u>5,804</u>	<u>-</u>	<u>10,493</u>
Total funds	<u>£ 12,176</u>	<u>£ 17,940</u>	<u>£ 15,644</u>	<u>£ -</u>	<u>£ 14,472</u>

<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>	
Capital funds	9,452	-	5,473	-	3,979
Residents welfare	13,104	1,600	6,507	-	8,197
Total funds	<u>£ 22,556</u>	<u>£ 1,600</u>	<u>£ 11,980</u>	<u>£ -</u>	<u>£ 12,176</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.
CCTV upgrade (Nationwide Colleague Grant Scheme)	To fund the upgrade of the Refuge's CCTV system.
<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.
Women's Aid - Future Fund	To assist ex-residents of the Refuge.
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 2024**

**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**

<b>At 31 December 2024</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Endowed funds</b>	<b>Total 2024</b>
Fixed Assets				
Tangible assets	2,839	-	600,000	602,839
Investments	-	-	-	-
Current Assets				
Current Asset Investments	37,367	-	-	37,367
Debtors	6,609	-	-	6,609
CBF Deposit Account	20,753	-	-	20,753
Cash at Bank and in Hand	60,056	14,472	-	74,528
Current Liabilities	(10,580)	-	-	(10,580)
	<u>£ 117,044</u>	<u>£ 14,472</u>	<u>£ 600,000</u>	<u>£ 731,516</u>
<b>At 31 December 2023</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Endowed funds</b>	<b>Total 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>

**19 TRUSTEE REMUNERATION AND EXPENSES**

No trustees received any remuneration or received any benefits in 2024 or 2023. No trustees were reimbursed for expenses in 2024 (2023 - Two trustees were reimbursed for expenses totalling £140. £20 for travel and £120 for expenses incurred on behalf of the charity).

**20 RELATED PARTY TRANSACTIONS**

There were no related party transactions during the year.

**21 COMMITMENTS**

At 31 December 2024 the charity had no pension commitments and no capital expenditure commitments not already included in the balance sheet.

At 31 December 2024 the charity had no commitments under operating leases.



**SALISBURY WOMEN'S REFUGE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**22 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
<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		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 - 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		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		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	£ 159,914	£ 12,176	£ 600,000	£ 772,090	£ 777,795

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 2024**

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

**SALISBURY WOMEN'S REFUGE**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

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 2024 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:-

Mrs Caroline Probert	Nominated by:
Chair	Salisbury Diocesan Mothers' Union
Mr Colin Reed	(resigned 21 October 2024)
Treasurer	
Mr Christopher Dragonetti	Salisbury Diocesan Board of Finance
Treasurer	
Mrs Rosemary Pemberton	(resigned 13 November 2024)
Mrs Anne Smith	(resigned 11 June 2024)
Mrs Catriona Wood	
Mrs Sharon King	(resigned 8 January 2025)
Dr Ann Cox	(appointed 17 July 2024)
Mrs Alison Bradley	(appointed 15 November 2024)

**SALISBURY WOMEN'S REFUGE  
TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**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, cohabitantes, 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 2024**

**Review of activities**

During 2024 13 families (2023 - 11) and 16 women without children (2023 - 10) were accommodated. Accommodation days for women totalled 3,853 (2023 - 3,755) an average of 10.53 per day compared to 10.29 in 2023. The accommodation days for children were 3,675 (2023 - 4,633), an average of 10.04 per day compared to 12.69 in 2023.

Gross income for 2024 was £208,732 (2023 - £207,308). Expenditure increased to £249,935 (2023 - £214,447).

Net expenditure for 2024 was £41,203 (2023 - net expenditure of £7,139). There was a deficit of £43,499 (2023 - £3,241 surplus) arising on unrestricted funds and a surplus of £2,296 arising on restricted funds (2023 - £10,380 deficit).

Investments were sold in the year, realising a gain of £629. Overall there was a net movement in funds of a £40,574 deficit (2023 - £5,705 deficit).

At the end of the year the net assets of the charity were £731,516 (2023 - £772,090).

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". "Each day you made me feel safe, proved to me that I do matter and I feel you have changed my life for the better. I thank you for everything you have done for me".

**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 2024 the General Fund (Note 15) reserves amounted to £117,044 (2023 - £159,914) of which £100,000 (2023 - £100,000) has been designated as a contingency fund and £25,000 (2023 - £30,000) as a reserve for major repairs and improvements to the building. The remaining undesignated reserves were £7,956 in deficit (2023 - £29,914 surplus including a fair value reserve of £1,853). The balance on Restricted Funds (Note 16) at 31 December 2024 was £14,472 (2023 - £12,176).

**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 2024**

**Going concern**

The trustees are required to assess the going concern of the charity, looking at least 12 months ahead from the date the accounts are approved. Since the end of its contracted services grant in March 2023 the trustees have been unable to attract alternative funding to the extent needed to cover increasing costs. Although a small surplus on unrestricted funds was reported for 2023, the 2024 results show a significant deficit. If this level of deficit continues there will be insufficient funds to meet future obligations. At the same time the charity has lost a number of trustees and the recruitment of new trustees has proved difficult.

To address these challenges the chair has approached a number of other, larger charitable organisations with similar activities in geographically adjacent areas to see if there might be scope for a merger. There are currently conversations ongoing with another organisation and it is hoped that these will lead to the merger of the charity with another entity, thereby securing the future of a women's refuge in Salisbury.

As at the date of the approval of these accounts there is still uncertainty over the achievement of a merger and ongoing funding for the charity, however the trustees remain hopeful that the charity is a going concern but recognise that there are material uncertainties in reaching this conclusion.

**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 16 April 2025 and signed on its behalf by Mrs Caroline Probert



**SALISBURY WOMEN'S REFUGE  
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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 2024.

**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)].

**Material uncertainty relating to going concern.**

I draw attention to Note 1b in the financial statements, in which Trustees indicate that a material uncertainty exists as to whether the company may be able to continue as a going concern. My opinion is not modified in respect of this matter.



Geoffrey Thomas FCA  
Chartered Accountants  
Crown Chambers  
Bridge Street  
Salisbury

Date: 16 April 2025



**SALISBURY WOMEN'S REFUGE**  
**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	Unrestricted funds (Note 15)	Restricted funds (Note 16)	Endowed funds (Note 17)	Total 2024	Total 2023 (Note 22)
<b>INCOME</b>						
Grants						
Splitz Support Services		-	-	-	-	15,784
Other		29,180	17,940	-	47,120	36,777
	2	29,180	17,940	-	47,120	52,561
Donations and fund raising	3	40,368	-	-	40,368	36,872
Housing benefit and rent		101,168	-	-	101,168	97,710
Service charges		12,251	-	-	12,251	13,807
Laundry takings		3,553	-	-	3,553	4,049
Bank and deposit interest		3,977	-	-	3,977	1,930
Dividends		145	-	-	145	290
Sundry income - Other		150	-	-	150	89
Total income	4	190,792	17,940	-	208,732	207,308
<b>EXPENDITURE</b>						
Salaries	5	155,921	-	-	155,921	140,771
Training		671	-	-	671	1,138
Office costs	6	8,881	-	-	8,881	7,409
Residents' welfare and social activities		11,155	5,804	-	16,959	8,270
Professional services		1,275	-	-	1,275	525
Utilities	7	27,278	-	-	27,278	25,047
Insurance		6,390	-	-	6,390	6,224
Depreciation	10	2,839	-	-	2,839	2,839
House operating expenses		1,230	-	-	1,230	1,614
Repairs and maintenance		13,556	-	-	13,556	10,827
Planned maintenance		507	9,840	-	10,347	6,333
Sundry expenses		375	-	-	375	375
Governance costs	8	4,213	-	-	4,213	3,075
Total expenditure	9	234,291	15,644	-	249,935	214,447
<b>Net income/(expenditure) and net movement in funds for the year</b>		(43,499)	2,296	-	(41,203)	(7,139)
<b>Other recognised gains/(losses)</b>						
Gain on fixed asset investments	11	629	-	-	629	1,434
<b>Net Movement in Funds</b>		(42,870)	2,296	-	(40,574)	(5,705)
<b>Reconciliation of funds</b>						
Total funds brought forward		159,914	12,176	600,000	772,090	777,795
<b>Total funds carried forward</b>	18	£ 117,044	£ 14,472	£ 600,000	£ 731,516	£ 772,090

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 2024**

	Notes	2024	2023
<b>FIXED ASSETS</b>			
Tangible assets	10	602,839	605,678
Investments	11	-	11,853
		<u>602,839</u>	<u>617,531</u>
<b>CURRENT ASSETS</b>			
Investments	12	37,367	35,630
Debtors	13	6,609	9,506
CBF deposit account		20,753	13,417
Cash at bank and in hand		74,528	107,294
		<u>139,257</u>	<u>165,847</u>
<b>LIABILITIES</b>			
Creditors: Amounts falling due within one year	14	10,580	11,288
<b>NET CURRENT ASSETS</b>		<u>128,677</u>	<u>154,559</u>
<b>NET ASSETS</b>	18	<u><u>£ 731,516</u></u>	<u><u>£ 772,090</u></u>
<b>THE FUNDS OF THE CHARITY</b>			
Unrestricted funds	15		
Designated funds		125,000	130,000
General fund		(7,956)	28,061
Fair value reserve		-	1,853
		<u>117,044</u>	<u>159,914</u>
Restricted funds	16	14,472	12,176
Endowed funds	17	600,000	600,000
<b>TOTAL CHARITY FUNDS</b>		<u><u>£ 731,516</u></u>	<u><u>£ 772,090</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 2024 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 2024 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 16 April 2025 and signed on its behalf by Mrs Caroline Probert



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 2024**

**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 have assessed the going concern of the charity and remain hopeful that the charity is a going concern. Without additional donations or funding the charity may not have sufficient resources to meet future obligations in 2026. The trustees are actively seeking a solution to ensure the continuation of the women's refuge service in Salisbury.

**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 2024**

**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:

		2024	2023
<u>Unrestricted funds</u>			
Splitz Support Services	Contract services	-	15,784
St Mary's Fund, Salisbury		5,000	-
Albert Hunt Trust		4,000	
Wiltshire Community Foundation		5,000	
National Benevolent Charity		5,000	10,000
The Brook Trust		10,000	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	180	177
		<u>29,180</u>	<u>50,961</u>
<u>Restricted funds</u>			
St Mary's Fund, Salisbury	Ex-residents assistance	-	1,600
Women's Aid - Future Fund	Ex-residents assistance	8,100	-
Nationwide Colleague Grant Scheme	CCTV upgrade	9,840	-
		<u>17,940</u>	<u>1,600</u>
		<u>£ 47,120</u>	<u>£ 52,561</u>

**SALISBURY WOMEN'S REFUGE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

<b>3 DONATIONS AND FUND RAISING</b>	<b>2024</b>	<b>2023</b>
Unrestricted funds	40,368	36,872
Restricted funds	-	-
	<u>£ 40,368</u>	<u>£ 36,872</u>

Donations and fund-raising does not include donations of goods for which the fair value cannot be measured reliably. A legacy of £1,000 was received in 2024 (2023 - no legacies received).

<b>4 TOTAL INCOME</b>	<b>2024</b>	<b>2023</b>
Unrestricted funds	190,792	205,708
Restricted funds	17,940	1,600
	<u>£ 208,732</u>	<u>£ 207,308</u>

<b>5 STAFF COSTS</b>	<b>2024</b>	<b>2023</b>
Gross wages and salaries	148,878	135,358
Employer's national insurance	4,792	3,719
Pension costs	2,251	1,694
	<u>£ 155,921</u>	<u>£ 140,771</u>

No employee had emoluments above £60,000. The average headcount for the year was 10.75 (2023 - 8.75). 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 £48,100 (2023 - £46,452).

<b>6 OFFICE COSTS</b>	<b>2024</b>	<b>2023</b>
General office costs	6,829	6,085
Payroll charges	895	721
Legal and professional fees	1,005	367
Staff travel	152	236
	<u>£ 8,881</u>	<u>£ 7,409</u>

<b>7 UTILITIES</b>	<b>2024</b>	<b>2023</b>
Gas and electric	15,476	14,303
Water rates	2,961	2,618
Telephone and broadband	2,017	1,882
Waste collection	6,824	6,244
	<u>£ 27,278</u>	<u>£ 25,047</u>

<b>8 GOVERNANCE COSTS</b>	<b>2024</b>	<b>2023</b>
Trustee expenses (Note 19)	-	140
Legal and professional fees	1,313	-
Accountancy charges	1,450	1,467
Independent examination fee	1,450	1,468
	<u>£ 4,213</u>	<u>£ 3,075</u>

<b>9 TOTAL EXPENDITURE</b>	<b>2024</b>	<b>2023</b>
Unrestricted funds	234,291	202,467
Restricted funds	15,644	11,980
	<u>£ 249,935</u>	<u>£ 214,447</u>

**SALISBURY WOMEN'S REFUGE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**10 TANGIBLE FIXED ASSETS**

	Freehold property	Furniture and equipment	Total
<b>Cost or valuation</b>			
Balance at 1 January 2024	600,000	39,981	639,981
Additions	-	-	-
Disposals	-	-	-
Revaluation	-	-	-
Balance at 31 December 2024	<u>600,000</u>	<u>39,981</u>	<u>639,981</u>
<b>Depreciation</b>			
Balance at 1 January 2024	-	34,303	34,303
Depreciation charge for year	-	2,839	2,839
Written back on disposals	-	-	-
Balance at 31 December 2024	<u>-</u>	<u>37,142</u>	<u>37,142</u>
<b>Net book value</b>			
Balance at 31 December 2024	<u>£ 600,000</u>	<u>£ 2,839</u>	<u>£ 602,839</u>
Balance at 1 January 2024	<u>£ 600,000</u>	<u>£ 5,678</u>	<u>£ 605,678</u>

**11 FIXED ASSET INVESTMENTS**

	Listed investments
Carrying (fair) value at 1 January 2024	11,853
Disposals at carrying value	(11,853)
Carrying (fair) value at 31 December 2024	<u>£ -</u>
Cost at 31 December 2024	<u>£ -</u>

All investments were held in the UK.

Listed investments comprised COIF Charities Global Equity Income Fund Income units.

The investment was sold in the year for £12,482, realising a gain of £629 on the opening value.

**12 CURRENT ASSET INVESTMENTS**

	Cash & cash equivalents
Carrying (fair) value at 1 January 2024	35,630
Additions at cost	1,737
Disposals at carrying value	-
Net gain/(loss) on revaluation	-
Carrying (fair) value at 31 December 2024	<u>£ 37,367</u>
Cost at 31 December 2024	<u>£ 37,367</u>

All investments were held in the UK.

Cash and cash equivalents comprise United Trust Bank Charity 2 year bond accounts. Additions represent interest added to the bonds in 2024. The trustees gave notice in December 2024 so that funds will be accessible in June 2025.

**13 DEBTORS**

	2024	2023
Prepayments and accrued interest	4,128	3,291
Other debtors	2,481	6,215
	<u>£ 6,609</u>	<u>£ 9,506</u>

**SALISBURY WOMEN'S REFUGE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

<b>14 CREDITORS: Amounts falling due within one year</b>	<b>2024</b>	<b>2023</b>
Trade creditors	3,696	1,231
Other taxation and social security	2,045	4,188
Other creditors	479	665
Accruals and deferred income	4,360	5,204
	<u>£ 10,580</u>	<u>£ 11,288</u>

<b>Deferred income</b>	<b>2024</b>	<b>2023</b>
Balance at 1 January 2024	-	15,784
Amount released to income	-	(15,784)
Balance at 31 December 2024	<u>£ -</u>	<u>£ -</u>

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

<b>15 UNRESTRICTED FUNDS - 2024</b>	<b>Balance at 1.1.2024</b>	<b>Movement in funds</b>			<b>Balance at 31.12.2024</b>
		<b>Income</b>	<b>Expenditure</b>	<b>Transfers and gains / (losses)</b>	
Designated Funds					
Contingencies	100,000	-	-	-	100,000
Major repairs and improvements	30,000	-	-	(5,000)	25,000
	<u>130,000</u>	<u>-</u>	<u>-</u>	<u>(5,000)</u>	<u>125,000</u>
General Fund	28,061	190,792	234,291	7,482	(7,956)
Fair value reserve	1,853	-	-	(1,853)	-
	<u>£ 159,914</u>	<u>£ 190,792</u>	<u>£ 234,291</u>	<u>£ 629</u>	<u>£ 117,044</u>

<b>UNRESTRICTED 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 and gains / (losses)</b>	
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>

<b>Name of unrestricted fund</b>	<b>Description, nature and purposes of fund</b>
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 2024**

**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 - 2024</b>	<b>Balance at 1.1.2024</b>	<b>Movement in funds</b>			<b>Balance at 31.12.2024</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)	1,147	-	-	-	1,147
CCTV upgrade (Nationwide Colleague Grant Scheme)	-	9,840	9,840	-	-
Other funds	1,517	-	-	-	1,517
	<u>3,979</u>	<u>9,840</u>	<u>9,840</u>	<u>-</u>	<u>3,979</u>
<b>Residents welfare</b>					
Child development and welfare	582	-	582	-	-
Managers Discretionary Fund	1,986	-	27	-	1,959
Women's Aid - Future Fund	-	8,100	5,195	-	2,905
No public funds support	5,000	-	-	-	5,000
Other funds	629	-	-	-	629
	<u>8,197</u>	<u>8,100</u>	<u>5,804</u>	<u>-</u>	<u>10,493</u>
Total funds	<u>£ 12,176</u>	<u>£ 17,940</u>	<u>£ 15,644</u>	<u>£ -</u>	<u>£ 14,472</u>

<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>	
Capital funds	9,452	-	5,473	-	3,979
Residents welfare	13,104	1,600	6,507	-	8,197
Total funds	<u>£ 22,556</u>	<u>£ 1,600</u>	<u>£ 11,980</u>	<u>£ -</u>	<u>£ 12,176</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.
CCTV upgrade (Nationwide Colleague Grant Scheme)	To fund the upgrade of the Refuge's CCTV system.
<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.
Women's Aid - Future Fund	To assist ex-residents of the Refuge.
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 2024**

**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**

<b>At 31 December 2024</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Endowed funds</b>	<b>Total 2024</b>
Fixed Assets				
Tangible assets	2,839	-	600,000	602,839
Investments	-	-	-	-
Current Assets				
Current Asset Investments	37,367	-	-	37,367
Debtors	6,609	-	-	6,609
CBF Deposit Account	20,753	-	-	20,753
Cash at Bank and in Hand	60,056	14,472	-	74,528
Current Liabilities	(10,580)	-	-	(10,580)
	<u>£ 117,044</u>	<u>£ 14,472</u>	<u>£ 600,000</u>	<u>£ 731,516</u>
<b>At 31 December 2023</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Endowed funds</b>	<b>Total 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>

**19 TRUSTEE REMUNERATION AND EXPENSES**

No trustees received any remuneration or received any benefits in 2024 or 2023. No trustees were reimbursed for expenses in 2024 (2023 - Two trustees were reimbursed for expenses totalling £140. £20 for travel and £120 for expenses incurred on behalf of the charity).

**20 RELATED PARTY TRANSACTIONS**

There were no related party transactions during the year.

**21 COMMITMENTS**

At 31 December 2024 the charity had no pension commitments and no capital expenditure commitments not already included in the balance sheet.

At 31 December 2024 the charity had no commitments under operating leases.

**SALISBURY WOMEN'S REFUGE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**22 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
<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		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 - 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		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		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	£ 159,914	£ 12,176	£ 600,000	£ 772,090	£ 777,795