

Company registration number: 06675269

Charity registration number: 1129979

POW Nottingham

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

POW Nottingham

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POW Nottingham

Reference and Administrative Details

Trustees	Deirdre Bowen Heidi Barlow Chloe Philpott Matthew Rooney
Senior Management Team	Jessica Brannan, CEO Valerie Ross, Senior Manager
Registered Office	16 Independent Street Nottingham NG7 3LN
Company Registration Number	06675269
Charity Registration Number	1129979
Independent Examiner	Eva Stevens, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

POW Nottingham

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2025.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

- Tarze Edwards-Small (resigned 19 May 2025)
- Corrine Miller (resigned 19 May 2025)
- Deirdre Bowen
- Heidi Barlow
- Chloe Philpott
- Natalie Dickinson (appointed 15 July 2024 and resigned 19 May 2025)
- Jonathan Worsley (appointed 15 July 2024 and resigned 27 May 2025)
- Matthew Rooney (appointed 19 May 2025)

Chairman: Corrine Miller (resigned 19 May 2025)

Structure, governance and management

Nature of governing document

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 18/08/2008 and most recently amended 27/04/2009. It has no share capital and the liability of each member in the event of winding-up is limited to £1.

Recruitment and appointment of trustees

They are appointed on an annual basis at the Annual General Meeting, POW Nottingham has a core of Trustees with a wealth of experience and a range of skills and knowledge relevant to the issues POW faces now and in the future.

Recruitment of new Trustees is thorough and robust, designed to ensure that new Trustees can add value to the organisation through the skills they possess.

Objectives and activities

Objects and aims

To preserve and protect good health, relieve financial hardship and advance education of those involved or who have been involved or are considering becoming involved in sex work by such means as the trustees determine including:

- A) providing sensitive, comprehensive and free drop-in and outreach services;
- B) providing advice, support and counselling on such matters as sexual health, reducing drug use, family planning, social support, lifestyle changes and exiting prostitution; and
- C) promoting awareness in the wider community and other voluntary and statutory agencies on all matters regarding sex work and drug use.

POW Nottingham

Trustees' Report

Objectives, strategies and activities

POW Nottingham is a non-profit voluntary organisation that is here to ensure the health, safety and well-being of sex workers and those at risk of being exploited.

"We will provide the tools to empower our service users to be safe, healthy and achieve positive lifestyle changes".

POW was launched in 1990, when local women from the sex worker community volunteered to train as researchers to assess health and intervention needs of sex workers in a disadvantaged area of the City of Nottingham. The World Health Organisation and 'Nottingham Health Authority' (NHS Nottingham City) funded this research. Gaps in the provision of services were revealed and as a result, sources of advice and support for working prostitutes were created. Since that time POW has evolved into a robust independent peer led charitable company shaping and changing the nature of health and welfare provisions for these socially excluded people.

POW's core aims are to preserve and promote good health, relieve financial hardship, advance the education of those involved in sex work and support lifestyle changes from those who wish to exit sex work. To achieve these aims POW provides an array of services and successfully engages with a very chaotic, vulnerable and hard to reach client group. POW clients have complex support needs relating to issues surrounding sex work, including Class A drug and alcohol abuse, homelessness, violent and abusive experiences and mental and physical health issues.

Main activities to meet these needs are:

Drop in service providing:

- Individual support needs assessments leading to outcomes-based support plans
- One-to-one support sessions
- Benefits advice
- Provision of creative activities
- Drug treatment clinics
- Needle exchange
- Sexual health and contraception clinics
- Housing advice
- Community mental health clinics
- Appointments on days when drop in is closed
- Clothes bank, laundry facilities, shower room, hot drinks and meals
- Support and encouragement accessing mainstream services
- Advice and information on exiting sex work

Outreach service providing:

- Condoms and personal alarm distribution
- Pins and foil distribution
- Out of hours support
- Sauna and flat visits
- Home visit
- Hospital, rehab and prison visits
- Accompanied court appearances
- Accompanied health, housing and benefit appointments

We have several specialist projects providing support to young people at risk of exploitation, those deemed to have complex needs, those involved in the criminal justice system, those experiencing crisis, and those looking at taking the next steps in their lives.

POW Nottingham

Trustees' Report

Public benefit

POW Nottingham's core role is reaching a client group not usually seen by mainstream services. In addition to helping sex workers achieve their basic needs, deal with and avoid personal crisis; POW's new evolved approach is to achieve a lasting impact on our service users, which includes helping sex workers to:

- progress out of sex work when desired
- make links and engage with the wider community.

Sharing best practice with other organisations has always been a key part of our working approach. This will develop further in the coming years, sharing learning from our delivery and evaluation. POW actively participates in working groups/forums to influence strategy, in particular the Integrated Care Board, and the Nottingham Crime and Drugs Partnership.

Satellite services are provided by a range of professionals to augment the support provided by the staff and volunteers at POW.

The provision of assertive outreach visits to identify hotspots in the local community is a core part of POW's services, ensuring that clients involved in 'on-street' and 'off-street' sex work have access and are engaged with essential health care services. These sessions are a vital way of accessing new and hard-to-reach clients whose lifestyles are too chaotic, impacting their ability to access other services. As a result, POW is also able to encourage new clients to access other services on offer at POW, and make further referrals in order to re-engage clients with mainstream services.

Outreach has a long-term history of engaging individuals with substance use issues in effective treatment; reducing adult re-offending rates; supporting victims of rape and violence; encouraging vulnerable individuals to achieve independent living; and providing on-going support to individuals committed to exiting sex work.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

POW Nottingham

Trustees' Report

Achievements and performance

POW Nottingham have continued with broad ranging services; adding extra services and expanding our partnership work to better meet the needs of vulnerable people in Nottingham.

We have further strengthened relationships with a number of key agencies, including Sexual Assault Referral Centre, Homeless Health Team, The Wellbeing Hub, The Health Shop, Housing Aid, NHS Integrated Sexual Health Services, Community Mental Health Team, Juno, Notts SVSS, Universities, Nottingham Women's Centre and LGBTQ+ Network.

In 2024-2025, 151 adults engaged with POW outreach and engagement services. This included 55 individuals who were new to the organisation. Clients were primarily female (95%) and ethnically diverse, with the majority (70%) aged 31 to 50. The vast majority were active sex workers, 55% working on-street, 26% from flats, 24% from saunas, and 10% providing 'out-calls'.

Overall, 54% of clients were assessed as being 'chaotic', with 43% assessed at medium or high risk in relation to their mental health, and 55% their physical health. Substance misuse continued to be a significant issue for many POW clients. Nearly half (47%) of clients were assessed as being at medium or high risk of exploitation from others.

Housing continued to be a significant and challenging issue, with 28% of clients recorded as street homeless or of no fixed abode. The cost-of-living crisis also continued to have a significant impact on POW clients, resulting in a marked reduction in the number of 'punters', making it harder for clients to make a sufficient income.

Outreach activities

A total of 47 clients engaged with on-street outreach over the period. Staff drove around the traditional 'beat area' in POW's branded minibus, engaging with on-street sex workers through informal conversations and offering wellbeing-related items. Ensuring sufficient staffing for on-street outreach proved challenging this year. Accordingly, the staff team are considering whether POW's approach to on-street outreach needs to evolve.

Off-street outreach continued, but on a reduced scale due to the closure of two saunas. A total of 43 clients were supported through informal conversations alongside more focused one-to-one support with 36 clients. The POW off-street outreach worker continued to support STI testing, taking self-test kits to saunas and then taking the swabs to sexual health clinics.

The POW Crisis Worker continued to deliver outreach drop-in sessions at three hostels, with mixed results over the year. Despite the challenges, the team are confident that this alternative outreach approach should form part of the POW's sustained client engagement strategy. Feedback from partner organisations reinforced this finding, which stressed the value of diversifying and expanding collaborative working in community settings.

POW Nottingham

Trustees' Report

The centre drop-in

POW continued to deliver two weekly drop-in sessions at the centre, providing access to a wide range of resources, including personal hygiene facilities, clothing and hot food. Partner organisations stressed that this holistic service offer helps clients to feel safe and cared for, attracting them to the centre and creating a pathway into specialist healthcare support. Through the drop-in, staff had informal conversations with clients while engaging them in problem-solving support related to their general health and wellbeing; mental, physical and sexual health issues; housing and homelessness; drug issues; money, debt and welfare benefits issues; plus a wide range of broader topics. Practical and advocacy support continued to be a key feature of this work.

Satellite clinics The centre drop-in

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Satellite clinics

POW continued to host satellite healthcare clinics, running alongside one of the weekly drop-in sessions. This included a sexual health clinic; a drugs clinic, which included access to general GP services; and a new assessment and referral clinic delivered by the Nottingham Recovery Network. It is understood that these clinics continued to be highly valued by clients and were a key feature in attracting them to the centre.

Client case work, crisis, and advocacy support

Over the year, 100 clients received one-to-one support, and more intensive case work support was conducted with 64 clients through 247 sessions. This support placed particular emphasis on addressing housing and homelessness issues, accessing community healthcare services, safety whilst working, money issues and benefits applications, and protecting clients from harm, including issues related to stalking and harassment, sexual violence and domestic abuse.

Partner organisations express high regard for POW's case working approach.

It is evident that the staff team worked hard to address clients' support needs, including active advocacy on their behalf with external services. However, they noted how complex and time-consuming it could be to address seemingly simple issues such as accessing birth certificates or proving local connections. Staff reported numerous barriers to achieving positive outcomes. This was particularly noted in relation to housing, reflecting a lack of housing stock, strict rules in supporting accommodation settings, and the chaotic nature of clients' lives. Finding the right balance between compassionate understanding and promoting pragmatic personal responsibility could be challenging.

Progression

The Progression Worker had informal contact with 21 clients this year; 7 individuals engaged with structured one-to-one sessions. Emphasis was on one-to-one support, with a particular focus on helping clients to overcome practical life barriers similar to those covered in broader casework support. Considerable effort was put into sustaining the progression group over the last year. The Progression Worker introduced a range of more general activities related to health and wellbeing to encourage engagement.

Broader activities and developments

Group activities and events - The team continued to deliver a number of social and cultural activities over the year, including wellbeing days aimed at promoting clients' self-care and self-esteem. Several volunteer-led group activities, including a gardening group and an art therapy group, were also run, which were well received and well attended by clients. The team would like to run more of this type of activity in the future.

Co-production - The team continued to engage clients in co-production activities, but on a smaller scale from previous years. This included a monthly consultation question.

POW Nottingham

Trustees' Report

Volunteering - Five volunteers supported a variety of functions at POW over the year. The staff team noted that volunteer engagement had been significant but sporadic, a challenge that was overcome when a member of staff had clearly defined responsibilities for volunteer support.

Supporting students - The POW team have continued to take part in activities to engage Nottingham's student population, with a view to sharing information and raising awareness of POW services, if on a reduced scale from previous years.

Awareness raising - The team continued to attend a number of community awareness-raising activities this year. The CEO attended a significant number of local and national strategic meetings and events over the year. Partner organisations have stressed that they would welcome POW expanding its strategic influence and impact.

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POW Nottingham

Trustees' Report

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Financial review

POW ended the FY 2024-2025 in a healthy surplus. This was due to the diversification of grant funding and one-off donations. Expenditure led to service expansion. POW is proud as the team grew and services expanded.

3 risks were identified in the Financial Year

- 1: over reliance on short term grants (not changed). How we expand the reach
- 2: service-user complexity. The need for staff welfare and safety
- 3: concerns at high level policy and funding

Overall, this was a good year with evidence of great service delivery despite the rise in complexity and service user delivery

Policy on reserves

POW policy is to operate with a reserve balance that will support POW for a four month period in a fluid funding environment. Lottery funding ends in Sept 2025 so the surplus helps support this.

POW Nottingham

Trustees' Report

Statement of Responsibilities

The trustees (who are also the directors of POW Nottingham for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

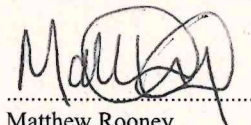
The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on and signed on its behalf by:



Matthew Rooney
Trustee

POW Nottingham

Independent Examiner's Report to the trustees of POW Nottingham ('the Company')

Independent examiner's report to the trustees of POW Nottingham ('the Company')

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's 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 as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

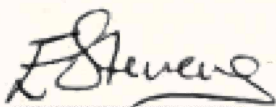
Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Chartered Institute of Public Finance and Accountancy (CIPFA), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Eva Stevens, BSc, CPFA, employee of Community Accounting Plus
member of the Chartered Institute of Public Finance and Accountancy (CIPFA)

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

16/12/2025

Date:.....

POW Nottingham

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Income and Endowments from:					
Donations and legacies	2	74,529	-	74,529	198,420
Charitable activities	3	5,048	360,901	365,949	330,702
Investment income	5	825	-	825	777
Total Income		<u>80,402</u>	<u>360,901</u>	<u>441,303</u>	<u>529,899</u>
Expenditure on:					
Charitable activities	6	(127,082)	(289,105)	(416,187)	(417,040)
Total Expenditure		<u>(127,082)</u>	<u>(289,105)</u>	<u>(416,187)</u>	<u>(417,040)</u>
Net (expenditure)/income		(46,680)	71,796	25,116	112,859
Transfers between funds		(55)	55	-	-
Net movement in funds		(46,735)	71,851	25,116	112,859
Reconciliation of funds					
Total funds brought forward		<u>369,578</u>	<u>21,974</u>	<u>391,552</u>	<u>278,693</u>
Total funds carried forward	16	<u>322,843</u>	<u>93,825</u>	<u>416,668</u>	<u>391,552</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note 16.

The notes on pages 14 to 24 form an integral part of these financial statements.

POW Nottingham

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	2	198,420	-	198,420
Charitable activities	3	469	330,233	330,702
Investment income	5	777	-	777
Total income		<u>199,666</u>	<u>330,233</u>	<u>529,899</u>
Expenditure on:				
Charitable activities	6	<u>(61,816)</u>	<u>(355,224)</u>	<u>(417,040)</u>
Total expenditure		<u>(61,816)</u>	<u>(355,224)</u>	<u>(417,040)</u>
Net income/(expenditure)		<u>137,850</u>	<u>(24,991)</u>	<u>112,859</u>
Net movement in funds		137,850	(24,991)	112,859
Reconciliation of funds				
Total funds brought forward		<u>231,728</u>	<u>46,965</u>	<u>278,693</u>
Total funds carried forward	16	<u>369,578</u>	<u>21,974</u>	<u>391,552</u>

The notes on pages 14 to 24 form an integral part of these financial statements.

POW Nottingham

(Registration number: 06675269)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Current assets			
Debtors	9	1,906	12,336
Cash at bank and in hand		<u>426,307</u>	<u>384,901</u>
		428,213	397,237
Creditors: Amounts falling due within one year	10	<u>(11,545)</u>	<u>(5,685)</u>
Net assets		<u>416,668</u>	<u>391,552</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	16	93,825	21,974
Unrestricted income funds			
Unrestricted funds		<u>322,843</u>	<u>369,578</u>
Total funds	16	<u>416,668</u>	<u>391,552</u>

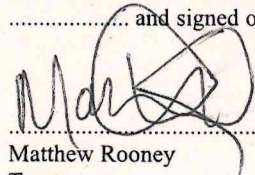
For the financial year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 11 to 24 were approved by the trustees, and authorised for issue on and signed on their behalf by:


Matthew Rooney
Trustee

The notes on pages 14 to 24 form an integral part of these financial statements.

POW Nottingham

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

POW Nottingham meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Exemption from preparing a cash flow statement

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

POW Nottingham

Notes to the Financial Statements for the Year Ended 31 March 2025

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class

IT equipment

General equipment

Depreciation method and rate

33.3% on a straight line basis

20% on a straight line basis

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

POW Nottingham

Notes to the Financial Statements for the Year Ended 31 March 2025

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those grants for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Pension costs charges in the Statement of Financial Activities represent the contributions payable by the charity during the year.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	25,000	25,000	148,037
Donations from individuals	4,529	4,529	2,463
Grants, including capital grants;			
Government grants	45,000	45,000	47,920
	<u>74,529</u>	<u>74,529</u>	<u>198,420</u>

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Grants & donations	-	360,901	360,901	330,013
Sales & fees	1,312	-	1,312	130
Sundry income	206	-	206	559
University placement	3,530	-	3,530	-
	<u>5,048</u>	<u>360,901</u>	<u>365,949</u>	<u>330,702</u>

POW Nottingham

Notes to the Financial Statements for the Year Ended 31 March 2025

4 Grants & donations

	Unrestricted funds £	Restricted funds £	Total £
Basis Yorkshire	-	26,955	26,955
Rosa Fund	-	25,000	25,000
Places for People	-	4,200	4,200
Charles Hayward Foundation	-	25,000	25,000
Lloyds	25,000	-	25,000
Groundworks	-	200	200
Nottinghamshire police	-	17,114	17,114
Screwfix Foundation	-	4,100	4,100
Sundry donations	2,616	-	2,616
Boots	-	10,000	10,000
The Henry Smith Charitable Trust	-	32,900	32,900
Nottingham City Council	-	10,031	10,031
University of Nottingham	-	1,815	1,815
NHS Nottingham City CCG	45,000	7,332	52,332
The National Lottery	-	128,201	128,201
Hawley & Rogers	1,913	-	1,913
NCC Trade cred	-	62,053	62,053
J N Derbyshire	-	3,000	3,000
The Thomas Farr Charity	-	3,000	3,000
	<u>74,529</u>	<u>360,901</u>	<u>435,430</u>

5 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>825</u>	<u>825</u>	<u>777</u>

POW Nottingham

Notes to the Financial Statements for the Year Ended 31 March 2025

6 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Accounting & professional fees	4,751	7,356	12,107	10,770
Activities & events	-	-	-	6,927
Advertising & marketing	-	1,324	1,324	4,555
Bank charges	1,476	343	1,819	1,269
Cleaning & hygiene	2,824	2,617	5,441	4,574
Client activities	1,718	5,890	7,608	-
Database, website & IT, telephone	205	155	360	8,668
Evaluations	-	3,150	3,150	3,050
Equipment, repairs & maintenance	8,009	8,454	16,463	17,439
Harm minimisation	706	3,340	4,046	6,752
Hospitality, donations & gifts	2,256	187	2,443	2,192
Insurance	2,140	448	2,588	2,247
Membership & subscriptions	623	706	1,329	1,925
Printing, stationery & postage	320	722	1,042	1,542
Rent, rates & bins	16,087	21,431	37,518	33,111
Outreach supplies & van	1,997	2,048	4,045	17,311
Sundry expenditure	416	528	944	605
Telephone & internet	-	5,223	5,223	-
Volunteer expenses	225	723	948	1,033
Wages, NI & pension	68,549	224,460	293,009	279,430
Other staff costs	14,757	-	14,757	13,580
Trustee expenses	23	-	23	60
	<u>127,082</u>	<u>289,105</u>	<u>416,187</u>	<u>417,040</u>

POW Nottingham

Notes to the Financial Statements for the Year Ended 31 March 2025

7 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2025 £	2024 £
Independent examination	1,680	1,400
Other financial services	1,400	5,839
	<u>3,080</u>	<u>7,239</u>

8 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	264,894	250,317
Social security costs	17,128	19,516
Pension costs	10,987	9,597
	<u>293,009</u>	<u>279,430</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2025 No	2024 No
Average number of employees	<u>12</u>	<u>9</u>

Contributions to the employee pension schemes for the year totalled £10,987 (2024 - £9,597).

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £Nil (2024 - £84,835).

9 Debtors

	2025 £	2024 £
Prepayments	<u>1,906</u>	<u>12,336</u>

POW Nottingham

Notes to the Financial Statements for the Year Ended 31 March 2025

10 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	3,018	3,815
Other creditors	4,172	1,870
Accruals	4,355	-
	<u>11,545</u>	<u>5,685</u>

11 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2025 £	2024 £
Land and buildings		
Within one year	20,700	20,700
Between one and five years	46,447	67,147
	<u>67,147</u>	<u>87,847</u>

12 Charity status

The charity is a company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

13 Related party transactions

There were no related party transactions in the year.

14 Taxation

The charity is a registered charity and is therefore exempt from corporation taxation.

15 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

POW Nottingham

Notes to the Financial Statements for the Year Ended 31 March 2025

16 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
Unrestricted funds					
<i>General</i>					
General fund	369,578	80,402	(127,082)	(55)	322,843
Restricted funds					
EmPOWER fund	8,195	108,301	(112,278)	-	4,218
Awards for All	-	19,900	(12,139)	-	7,761
Boots Salaries	-	10,000	(3,890)	-	6,110
Henry Smith	5,521	32,900	(31,823)	-	6,598
Changing Futures	2,246	44,286	(38,032)	-	8,500
POW's Safeguarding Project	440	11,765	(12,229)	24	-
J N Derbyshire	-	3,000	(1,616)	-	1,384
Bupa	-	200	(231)	31	-
C Card Project	-	35,130	(35,130)	-	-
Fellow ship (Uon)	1,116	665	(1,781)	-	-
PCC Community Chest (outreach)	4,456	5,349	(9,805)	-	-
Art workshops (UoN)	-	1,150	(1,150)	-	-
Charles Hayward Crisis work	-	25,000	-	-	25,000
Places for People	-	700	(700)	-	-
ROSA Fund stands with us	-	25,000	(1,958)	-	23,042
SWISVA	-	26,955	(17,388)	-	9,567
Screwfix	-	4,100	(4,100)	-	-
Thomas Farr	-	3,000	(3,000)	-	-
Touchstone	-	3,500	(1,855)	-	1,645
Total restricted funds	<u>21,974</u>	<u>360,901</u>	<u>(289,105)</u>	<u>55</u>	<u>93,825</u>
Total funds	<u>391,552</u>	<u>441,303</u>	<u>(416,187)</u>	<u>-</u>	<u>416,668</u>

The transfers from the General fund to the BUPA fund and POW's Safeguarding restricted fund, were to cover the deficit on these activities.

POW Nottingham

Notes to the Financial Statements for the Year Ended 31 March 2025

The specific purposes for which the funds are to be applied are as follows:

Empower fund - Supports the work of prevention, outreach and engagement and progression.

Awards 4 All - Funds the work of the Crisis Intervention Worker;

Boots - Funds our core services, including contributions to drop in and outreach.

Henry Smith fund - Supports the delivery of our core services, specifically drop in.

Changing Futures - Funds the work of the Specialist Violence Against Women and Girls Navigator.

POW's safeguarding project – This the PCC funding.

JN Derbyshire - Funds our core service, including contributions to drop in and outreach.

BUPA - Provided funding to improve our outside space, making a more therapeutic place for clients.

C Card - Contracts enables us to deliver the condom distribution scheme to 13-24 year olds in Nottingham City.

Fellowship (UOA) – Funding for the research project along side University of Nottingham.

Police and Crime Commissioner - Supports the work of the Police Liaison Worker, Outreach work and has funded the new outreach van.

Art work UoN - To covered tutor fees, costs of local travel for sex worker community design partners attending, training materials and feedback payments.

Charles Hayward - Funds the work of the Crisis Intervention Worker.

Places for people - Contributed to staff salaries to provide support to clients experiencing homelessness

SWINSVA - This was to cover the salary for the SWISVA project worker plus related costs and overheads.

Screwfix - Grant toward security improvement for the building.

Thomas far - Front line salaries to cover core services such as the Drop In Support Worker, Crisis Intervention, Police Liaison worker.

Touchstone - Front line salaries to cover core services such as the Drop In Support Worker, Crisis Intervention and Police Liaison worker.

POW Nottingham

Notes to the Financial Statements for the Year Ended 31 March 2025

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
<i>General</i>				
General fund	231,728	199,666	(61,816)	369,578
Restricted				
Big Lottery Women & Girls fund	-	55,492	(55,492)	-
Crisis work fund	1,984	-	(1,984)	-
EmPOWER fund	9,252	108,301	(109,358)	8,195
Building repairs/maintenance	826	-	(826)	-
Awards for All	5,204	-	(5,204)	-
Boots Salaries	8,584	-	(8,584)	-
Henry Smith	5,994	30,250	(30,723)	5,521
Changing Futures	-	47,118	(44,872)	2,246
POW's Safeguarding Project	196	11,756	(11,512)	440
J N Derbyshire	2,002	-	(2,002)	-
Leicester Uni research	-	3,000	(3,000)	-
Safer Streets	5,245	9,759	(15,004)	-
SIPP	1,301	220	(1,521)	-
Thomas Farr	4,748	-	(4,748)	-
Wheatcrofts	1,629	-	(1,629)	-
Bupa	-	1,800	(1,800)	-
Clothworkers Foundation	-	10,000	(10,000)	-
COI (Salaries)	-	7,313	(7,313)	-
Fellow ship (Uon)	-	2,329	(1,213)	1,116
Outreach van (Notts PCC)	-	15,000	(15,000)	-
PCC Community Chest (outreach)	-	4,456	-	4,456
TNLCF Cost of living	-	23,439	(23,439)	-
Total restricted funds	<u>46,965</u>	<u>330,233</u>	<u>(355,224)</u>	<u>21,974</u>
Total funds	<u><u>278,693</u></u>	<u><u>529,899</u></u>	<u><u>(417,040)</u></u>	<u><u>391,552</u></u>

POW Nottingham

Notes to the Financial Statements for the Year Ended 31 March 2025

17 Analysis of net assets between funds

	Unrestricted		2025
	General	Restricted	Total funds
	£	£	£
Current assets	334,388	93,825	428,213
Current liabilities	(11,545)	-	(11,545)
Total net assets	<u>322,843</u>	<u>93,825</u>	<u>416,668</u>
	Unrestricted		2024
	General	Restricted	Total funds
	£	£	£
Current assets	375,263	21,974	397,237
Current liabilities	(5,685)	-	(5,685)
Total net assets	<u>369,578</u>	<u>21,974</u>	<u>391,552</u>