

Company number: 5128281  
Charity number: 1132626

**STROUD BERESFORD LIMITED**  
(a company limited by guarantee)

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**  
**31 MARCH 2021**

## **C O N T E N T S**

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**STROUD BERESFORD LIMITED**  
**REFERENCE AND ADMINISTRATIVE DETAILS**

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Company registration number	5128281
Charity registration number	1132626
Registered address	Windsor House Bayshill Road Cheltenham GL50 3AT
Bankers	Lloyds Bank Plc 130 High Street Cheltenham GL50 1EW
Independent examiner	S Lawrence Hazlewoods LLP Windsor House Bayshill Road Cheltenham GL50 3AT
Trustees and Directors	Angela Lamond Helen Richmond Christine Westhead Philip Sullivan Christopher Brierley Annie Franklin (appointed 6 May 2021)
All trustees served throughout the period unless otherwise noted	
Key Management Personnel	Jill Cooper – Manager The trustees listed above

**STROUD BERESFORD LIMITED**  
**REPORT OF THE BOARD OF TRUSTEES AND DIRECTORS**  
**for the year ended 31 March 2021**

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The Trustees and Directors present their annual report and the unaudited financial statements for the year ended 31 March 2021. In preparing the annual report and financial statements the Trustees and Directors have adopted the provisions of the Charities SORP (FRS 102) 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).

**1 OBJECTIVES AND ACTIVITIES**

**Objectives**

Stroud Beresford Group began life as a community organisation that supported people fleeing domestic abuse in Gloucestershire. It first formed in the 1970s and became a registered charity in 1980 (registration number 284607). On 30 April 2010 Stroud Beresford Group transferred its activities to Stroud Beresford Limited, a company limited by guarantee.

Stroud Beresford Limited is a registered charitable company (charity registration number 1132626) and provides refuge and support for survivors of domestic abuse, principally for women and their children.

Stroud Beresford Limited is governed by its Memorandum and Articles of Association.

The Trustees and Directors have given due consideration to Charity Commission published guidance on the operation of the public benefit requirement.

Stroud Beresford Group is the trading name for Stroud Beresford Limited.

**Principal activities for public benefit**

The Charity strives to support people to live a life free from violence and abuse in the home.

The Charity aims to ensure that families affected by domestic abuse are offered the best possible opportunities to rebuild their lives.

Support, prevention and early intervention are central themes. The work carried out by the Charity helps people to:

- Recognise the nature, signs and impact of domestic abuse on themselves and others.
- Understand the options and choices available.
- Develop knowledge, confidence and self-esteem.
- Understand basic safety planning steps and ways to reduce risk.
- Achieve a safer future family life with improved health and wellbeing.

**STROUD BERESFORD LIMITED**  
**REPORT OF THE BOARD OF TRUSTEES AND DIRECTORS (Continued)**  
**for the year ended 31 March 2021**

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**2 STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Charity is managed by the management committee which includes the Trustees/Directors and advisers. The Trustees/Directors bring wide-ranging professional and personal experience to the governance and leadership of the organisation. Day to day responsibility for managing the refuges and our community based services is delegated to our professional Manager and her team.

The CEO, qualified to post-graduate level with a background in supported housing, domestic abuse, and education, supports strategic planning and oversees operations performed by a skilled and experienced staff team.

As a domestic abuse Charity which deals daily with risks and Safeguarding, we recognise how crucial good governance and leadership is and we ensure that people at all levels work together, communicate and act effectively to improve the lives of people affected by domestic abuse.

The Board has a range of well-developed skills and CVs. This includes finance, knowledge of the third sector, policing, community safety, education, funding, and an in-depth knowledge of volunteering and working with people with special support needs. It is strengthened and developed on an ongoing basis, with support and training to ensure effective strategic leadership.

**3 DIRECTORS AND TRUSTEES**

The following are both Trustees of the Charity and Directors of the company as defined by the Companies Act 2006:

Angela McKenny Lamond

Helen Catherine Richmond (Treasurer)

Christine Mary Westhead (Secretary)

Philip James Sullivan (Chair)

Christopher Peter Brierley

Annie Wendy Franklin

A new trustee may be appointed by a resolution of a meeting of the Trustees and Directors, provided that a memorandum is signed by the chair of that meeting and attested by two other persons at the meeting. A new Trustee may be appointed at any time by the Trustees and Directors. There must be at least three trustees.

The Directors received no remuneration in the year.

**STROUD BERESFORD LIMITED**  
**REPORT OF THE BOARD OF TRUSTEES AND DIRECTORS (Continued)**  
**for the year ended 31 March 2021**

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**4 ACHIEVEMENTS AND PERFORMANCE**

**Review of activities and future developments**

We provide a range of support services to adults and children affected by domestic abuse. The broad aims of all of our services are to:

Protect	individuals and families at risk through domestic abuse
Prevent	domestic abuse occurring domestic abuse from escalating repeat victimisation
Support	individuals and families at risk of domestic abuse to reduce risk individuals and families experiencing domestic abuse children who are vulnerable, at risk or harmed by domestic abuse individuals affected by domestic abuse to build confidence and skills to live independent lives

The legal definition of domestic abuse is:

*Any incident or pattern of incidents of controlling, coercive or threatening behaviour, violence or abuse between those aged 16 or over who are or have been intimate partners or family members regardless of gender or sexuality. This can encompass but is not limited to the following types of abuse:*

- *psychological*
- *physical*
- *sexual*
- *financial*
- *emotional*

*Controlling behaviour is: a range of acts designed to make a person subordinate and/or dependent by isolating them from sources of support, exploiting their resources and capacities for personal gain, depriving them of the means needed for independence, resistance and escape and regulating their everyday behaviour.*

*Coercive behaviour is: an act or a pattern of acts of assault, threats, humiliation and intimidation or other abuse that is used to harm, punish, or frighten their victim."*\*

*\*This definition includes so called 'honour' based violence, female genital mutilation (FGM) and forced marriage, and is clear that victims are not confined to one gender or ethnic group.*



**STROUD BERESFORD LIMITED**  
**REPORT OF THE BOARD OF TRUSTEES AND DIRECTORS (Continued)**  
**for the year ended 31 March 2021**

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**5 ACHIEVEMENTS AND PERFORMANCE (Continued)**

To support people affected by domestic abuse, we provide a range of services that offer flexibility and respond to the needs of those at risk. These services are regularly reviewed and adapted and currently include:

**Women's Refuge**

We provide Gloucestershire's only women's refuge which offers short term, temporary accommodation and support for women and children fleeing from domestic abuse. We provide one to one and group support for families and support them to be rehoused or return to their previous home if it can be made safe. The communal areas of our accommodation and regular group meetings help create an environment where families support each other and build social and support networks that will serve them beyond their time in the refuge. In this way, our refuges offer a unique way of addressing the social and psychological isolation that most victims affected by domestic abuse experience.

**Outreach**

Our community outreach service was made possible because of investment from a range of funders, including the National Lottery Community Fund and local funders. We provide support for women who have experienced, or are experiencing domestic abuse and wish to remain in their own home who live within the Stroud District. We also offer a range of different workshops and courses to support both men and women at risk of harm through domestic abuse. In addition we provide workshops and support to professionals who work with people who are vulnerable or affected by domestic abuse.

**Children**

Our children's services are financed by a range of funders, both local and national, including BBC Children in Need and the Peter Lang Children's Trust. Through these services we support children living in the refuge to help them to rebuild confidence, resilience and improve their health and wellbeing. We also provide community support for children and parenting support. Children are often the forgotten victims of domestic abuse. It has become increasingly recognised by a range of professionals including medical practitioners, psychologists, therapists and policy makers that children who grow up in violent homes are damaged from their experiences.

Child welfare experts have recognised that the more Adverse Childhood Experiences (ACEs) that children experience, the more likely they are to experience lifelong negative consequences. Long term damage includes impact of confidence, self-esteem as serious consequences to mental and physical health.

Most children we work with have already experienced several ACEs and have experienced harm to their health, mental health, development, confidence and

**STROUD BERESFORD LIMITED**  
**REPORT OF THE BOARD OF TRUSTEES AND DIRECTORS (Continued)**  
**for the year ended 31 March 2021**

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**5 ACHIEVEMENTS AND PERFORMANCE (Continued)**

education. Our services aim to redress the balance and support children to overcome their challenges and rebuild their lives. Through improving safety and security and helping families to build positive relationships, networks and build new skills and confidence we can support children affected by ACEs to build a positive future. Our children's services place the needs of children affected by domestic abuse at the heart of what we do.

**Fundraising**

In the past year we have continued to diversify income, reducing reliance on a single funder or sector. Our funding strategy covers our plans to secure income from a range of sources including trusts and foundations, statutory sources, individuals and generating earned income.

**Covid19**

The Covid19 pandemic has been one of the most significant events with widespread impact across all communities and led to unprecedented uncertainty across all aspects of our lives. It has become widely acknowledged that those affected by domestic abuse have faced increased hardship during the pandemic due to a range of factors including increased isolation, reduced access to services and the compounding impact of the pandemic on those in need or experiencing trauma.

The pandemic has increased demand for our services and has worsened the situation of women experiencing abuse. A Women's Aid survey found that that 91% of respondents experiencing domestic abuse said that the pandemic had negatively impacted them in at least one way. Of those living with the perpetrator during lockdown, 61% said the abuse had worsened, and 68% said they felt they had no one to turn to during lockdown.

In response to the pandemic, we built a flexible and proactive approach to our work to ensure that those at risk of domestic abuse have been able to access vital services. This has been an often-complex undertaking that has involved us swiftly changing and adapting our funding and delivery strategies to ensure that we can provide the optimal services to our beneficiaries in the context of a changing pandemic.

The complexities mean that we've overcome challenges that we could never have anticipated facing. We are incredibly proud of our team and are grateful to our partner agencies, funders, our Friends of Stroud Women's Refuge group and members of the public who have ensured that we are able to provide support to those most in need when they need it.



**STROUD BERESFORD LIMITED**  
**REPORT OF THE BOARD OF TRUSTEES AND DIRECTORS (Continued)**  
**for the year ended 31 March 2021**

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**6 FINANCIAL REVIEW AND RESULTS**

**Financial review**

The Charity's income for the year was £502,662 (2020 - £472,943).

The Charity's income is based on a funding strategy that seeks funding from diverse sources, which can result in some fluctuation in amounts received from year to year.

Two issues of note have arisen during the year:

Since purchasing our property in 2017, we have identified the need to have funds available for regular maintenance, and long needed improvements to communal areas and the fabric of the building. We have now been able to establish a designated fund for this purpose, thanks to the generous donation from the Gloucestershire Quakers following the sale of the historic 'Park Street Mission' building in Gloucester.

In March 2020, our fundraising began to focus on securing funding to address the impact of Covid-19 on both our organisation and the individuals and families we support. Initially this focused on urgent and immediate needs, such as securing hardship funds. Since this time we have focused on securing funding to cover loss of income within our refuges and to meet the additional needs of those we support.

We are committed to a planned programme of building maintenance using the designated funds, including window replacement and new kitchens and bathrooms. The implementation was delayed due to Covid-19.

The Charity has funds totalling £1,038,314 of which £495,233 represents the investment into the property. The remaining funds are £197,846 restricted income funds, £174,509 unrestricted income funds and £170,726 buildings reserve, being a designated reserve for maintenance and improvements, and also increasing our accommodation provision. Approximately £40,000 of this reserve has been spent in the current year on property improvements and maintenance. (2020 - £881,575 with £130,235 restricted income funds, £175,346 unrestricted income funds and £575,994 total buildings reserve). The buildings reserve represents the value of the cost and refurbishment of the property purchased in 2017, together with the designated cash reserve for maintenance and improvements, and increasing our accommodation provision.

**Going concern**

The Charity relies on grants and donations and sponsorships to support its charitable activities for which the Trustees are very grateful. Based on budgets they anticipate that the charity will be able to meet obligations as they fall due for the next 12 months from the approval of these financial statements.

**STROUD BERESFORD LIMITED**  
**REPORT OF THE BOARD OF TRUSTEES AND DIRECTORS (Continued)**  
**for the year ended 31 March 2021**

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**6 FINANCIAL REVIEW AND RESULTS (Continued)**

**Future plans**

We will be acting in accordance with our aims contained within our Business and Strategic Plan. There is increasing recognition of the need for more comprehensive support for people affected by domestic abuse. We recognise that we need to be able to adapt and respond to demand for increased provision and we are committed to working with partners to achieve any such aims. Key organisational aims include:

- Continuing to develop and deliver our full matrix of work to meet diverse needs – Women's refuge provision, children's work, outreach, courses, workshops.
- Improving and maximising accommodation
- Rebranding and refreshing the charity image
- Strengthening governance, internal processes, and procedures

**7 INVESTMENT POLICY**

The Trustees and Directors have the absolute discretion to apply or invest money as they think fit.

**8 RESERVES POLICY**

Having regard to potential calls upon the Group's resources in future years, it has been the Trustees' and Directors' policy to invest surplus funds and maintain sufficient income funds equivalent to at least six months' expenditure. As can be seen from the Financial Statements below, the Charity is currently meeting this policy. Total funds at the end of the year are £1,038,314, of which £495,233 is represented by the investment into the property, and £170,726 designated for building maintenance and improvements, and increasing our accommodation provision. The total income funds were £372,355, of which £174,509 are unrestricted (2020 - £881,575, of which £478,994 represents the investment in property and £97,000 designated for building maintenance and improvements, and £305,581 were income funds, of which £175,346 were unrestricted).

**9 PAY POLICY FOR KEY MANGAGEMENT PERSONNEL**

The Trustees consider the Board of Trustees the key management personnel of the charity in charge of directing and controlling, running and operating the Charity on a day to day basis, together with the manager.

All trustees give of their time freely and no trustee received remuneration in the year. Details of Trustees' expenses and related party transactions are disclosed in note 16 to the financial statements.

The pay of the senior staff is reviewed annually based on performance and normally increased in accordance with average earnings. The remuneration is set to ensure it is both fair but also will attract and retain staff of the appropriate calibre and experience required by the charity.

**STROUD BERESFORD LIMITED**  
**REPORT OF THE BOARD OF TRUSTEES AND DIRECTORS (Continued)**  
**for the year ended 31 March 2021**

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**10 RISK MANAGEMENT**

The Trustees have assessed the major risks to which the charity is exposed, in particular those risks related to the operations and finances of the charity.

The Trustees recognise that there has been pressure on finances throughout the charitable sector including the domestic abuse sector. In recognition of these risks, the Trustees have approved a fundraising strategy that has reduced reliance of any one type of funder and increased focus on diverse income streams. To this end, we have applied to a range of charitable and grant-making trusts, statutory providers, and individual benefactors and have undertaken community fundraising activities. The Trustees have also worked in partnership with Stroud District Council to purchase one of our two refuge buildings and undertake improvement works which will offer greater security and reduce costs over the longer term.

**11 INDEPENDENT EXAMINERS**

Hazlewoods LLP have expressed their willingness to continue in office.

**12 SMALL COMPANY EXEMPTIONS**

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Signed on behalf of the Board of Trustees on ..... *15 March 2022*

  
.....  
**Philip Sullivan**  
Chair



## **STROUD BERESFORD LIMITED**

### **STATEMENT OF DIRECTORS' RESPONSIBILITIES**

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The Directors are responsible for preparing the annual report and the financial statements of the company in accordance with applicable law and regulations.

Company law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Directors 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 Charity and the profit and loss for that year. In preparing these financial statements the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 charity will continue in operation.

The Directors are responsible for keeping accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with applicable law. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**STROUD BERESFORD LIMITED**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE UNAUDITED**  
**FINANCIAL STATEMENTS**  
**for the year ended 31 March 2021**

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I report on the financial statements of the charity for the year ended 31 March 2021, which comprise the statement of financial activities, the balance sheet and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

**Respective Responsibilities of Trustees and Examiner**

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The Charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. The Charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants.

Having satisfied myself that the Charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of Independent Examiner's Report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention to indicate that:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the financial statements do not accord with such records;
- where financial statements are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102)
- any matter, which in my opinion, should be drawn to the attention of the reader to gain a proper understanding of the financial statements.



.....  
Scott Lawrence ACA, DChA  
HAZLEWOODS LLP

15/03/2022  
.....

Windsor House  
Bayshill Road  
Cheltenham  
GL50 3AT



**STROUD BERESFORD LIMITED**  
**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING SUMMARY INCOME AND**  
**EXPENDITURE ACCOUNT)**  
**for the year ended 31 March 2021**

	Notes	Unrestricted Income Funds	Unrestricted Buildings reserve	Restricted Income funds	Total Income funds	Total Income funds
		2021 £	2021 £	2021 £	2021 £	2020 £
<b>Income</b>						
Donations	3	101,682	-	-	101,682	146,509
Charitable activities	4	-	-	400,850	400,850	326,253
Investment income	5	130	-	-	130	181
<b>Total income</b>		<b>101,812</b>	<b>-</b>	<b>400,850</b>	<b>502,662</b>	<b>472,943</b>
<b>Expenditure</b>						
Raising funds	6	-	-	(6,386)	(6,386)	(8,643)
Charitable activities	7	(2,649)	(10,035)	(326,853)	(339,537)	(312,741)
<b>Total expenditure</b>		<b>(2,649)</b>	<b>(10,035)</b>	<b>(333,239)</b>	<b>(345,923)</b>	<b>(321,384)</b>
<b>Net movement in funds</b>		<b>99,163</b>	<b>(10,035)</b>	<b>67,611</b>	<b>156,739</b>	<b>151,559</b>
Transfer between funds		(100,000)	100,000	-	-	-
<b>Net movement in funds</b>		<b>(837)</b>	<b>89,965</b>	<b>67,611</b>	<b>156,739</b>	<b>151,559</b>
<b>Total funds brought forward</b>		<b>175,346</b>	<b>575,994</b>	<b>130,235</b>	<b>881,575</b>	<b>730,016</b>
<b>Total funds carried forward</b>		<b>174,509</b>	<b>665,959</b>	<b>197,846</b>	<b>1,038,314</b>	<b>881,575</b>

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All the above amounts relate to continuing activities.

**STROUD BERESFORD LIMITED**  
**BALANCE SHEET**  
as at 31 March 2021

Charity number 1132626  
Company number 05128281

	Note	2021 £	2020 £
<b>FIXED ASSETS</b>			
Tangible assets	10	513,747	483,430
<b>CURRENT ASSETS</b>			
Debtors	11	20,543	5,868
Cash in hand and at bank		638,405	508,423
		<u>658,948</u>	<u>514,291</u>
<b>LIABILITIES</b>			
Creditors: amounts due within one year	12	(134,381)	(116,146)
		<u>524,567</u>	<u>398,145</u>
<b>NET CURRENT ASSETS</b>		<u>1,038,314</u>	<u>881,575</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,038,314</u>	<u>881,575</u>
<b>THE FUNDS OF THE CHARITY</b>			
Restricted income funds	14	197,846	130,235
Unrestricted income funds	14	174,509	175,346
Buildings reserve	14	665,959	575,994
		<u>1,038,314</u>	<u>881,575</u>
<b>TOTAL FUNDS</b>	14	<u>1,038,314</u>	<u>881,575</u>

The Trustees' statements required by Section 475 are shown on the following page which forms part of this balance sheet.

**STROUD BERESFORD LIMITED**  
**BALANCE SHEET (continued)**  
**as at 31 March 2021**

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**Directors' Statements required by Section 475 for the year ended 31 March 2021**

In approving these financial statements, as Directors of the Charitable Company we hereby confirm:

- a) that for the period stated above the Charitable Company was entitled to the exemption conferred by Section 477 of the Companies Act 2006 relating to small companies.
- b) that no notice has been deposited at the registered office of the Charitable Company pursuant to Section 476 requesting that an audit be conducted for the year ended 31 March 2020, and
- c) that we acknowledge our responsibilities for:
  - i) ensuring that the Charitable Company keeps accounting records which comply with Section 386 and 387 of the Companies Act 2006, and
  - ii) preparing financial statements which give a true and fair view of the state of affairs of the Charitable Company as at the end of the financial period and of its profit or loss for the period then ended in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Board and authorised for issue on 15 March 2021 and signed on its behalf by:

  
Philip Sullivan  
Trustee

  
Helen Richmond  
Trustee

**STROUD BERESFORD LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31 March 2021**

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**1 GENERAL INFORMATION**

The Charitable Company is a private company limited by guarantee incorporated and domiciles in England and Wales and a registered charity with the Charities Commission.

The address of the registered office is:

Windsor House  
Bayshill Road  
Cheltenham  
GL50 3AT

**2 ACCOUNTING POLICIES**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the period.

**Basis of Accounting**

The financial statements have been prepared under the historical cost convention, adopting the following accounting policies, all of which are in accordance with the Accounting and Reporting by Charities – Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Report Standards applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019 – (Charities SORP (FRS 102)), the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The Charity has adapted the Companies Act 2006 formats to reflect the special nature of the charity's activities.

The financial statements are presented in Pound Sterling and have been rounded to the nearest pound.

The Charity constitutes a public benefit entity as defined by FRS 102.

**Going Concern**

The Charity relies on the donations and trusts to support its charitable activities. The Trustees have prepared the financial statements on a going concern basis on the assumption that their funding will be met. Due to the nature of cash flows, there is always some uncertainty. Should the charity not be able to continue as a going concern, adjustments would be necessary to write down the value of assets to their recoverable amounts, make provisions for further liabilities that would arise on cessation of activities and to reclassify fixed assets and non-current assets and liabilities.

**STROUD BERESFORD LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
for the year ended 31 March 2021

## 2 ACCOUNTING POLICIES (continued)

### Incoming Resources

Donations represent amounts received during the year.

Grants receivable for specific purposes are credited to the Statement of Financial Activities in the year to which they relate as soon as conditions for receipt have been met.

Grants for immediate financial support, or received against costs previously incurred, are recognised immediately in the Statement of Financial Activities.

## Resources Expended

All expenditure is included in the financial statements as soon as it is incurred. The irrecoverable element of Value Added Tax is included with the item of expense to which it relates.

## Depreciation

Depreciation is calculated to write off the cost or valuation less estimated residual value of tangible assets over their estimated useful lives at the following rates per annum:

Property Furniture, fixtures and equipment	2% of cost (from 1 April 2018) 25% of cost
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## Taxation

The Charity's activities fall within the exemptions afforded by the provision of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these financial statements. The company is not registered for VAT.

3	DONATIONS	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		2021	2021	2021	2020
		£	£	£	£
	FOBG membership and donations	47,340	-	47,340	136,145
	FOBG Other fundraising	42,716	-	42,716	10,364
	Other grants and donations	11,626	-	11,626	-
		101,682	-	101,682	146,509

Of the income received of £101,682 in 2021 (2020: £146,509) all was unrestricted funds.



**STROUD BERESFORD LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
for the year ended 31 March 2021

4	CHARITABLE ACTIVITIES	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
	<b>Refuge</b>				
	Housing benefit - rent	-	50,944	50,944	73,271
	Self-funded rent and personal charges	-	2,643	2,643	4,182
	Awards for All	-	4,800	4,800	2,155
	Other grants and donations	-	181,848	181,848	87,029
	<b>Outreach</b>				
	National Lottery Community Fund	-	53,124	53,124	72,497
	Other grants and donations	-	47,574	47,574	24,816
	<b>Children</b>				
	BBC Children in Need	-	35,742	35,742	29,418
	Other grants and donations	-	24,175	24,175	32,885
		-	400,850	400,850	326,253

Of the income received of £400,850 in 2021 (2020: £326,253) all was restricted funds.

5	INVESTMENT INCOME	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
	Interest	130	-	130	181

Of the income received of £130 in 2021 (2020 - £181) all was unrestricted funds.

6	RAISING FUNDS	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		2021	2021	2021	2020
		£	£	£	£
	Fundraising expenses	-	6,386	6,386	8,643

All of the expenditure of £6,386 in 2020 (2020: £8,643) was charged to restricted funds.

**STROUD BERESFORD LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**for the year ended 31 March 2021**

**7 CHARITABLE ACTIVITIES**

	Unrestricted Funds 2021 £	Unrestricted Buildings Reserve 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Salaries	-	-	200,029	200,029	192,524
Employer's NICs	-	-	15,122	15,122	15,041
Employer's Pension & life insurance	-	-	8,910	8,910	10,434
Staff training (external)	-	-	1,403	1,403	1,339
Recruitment	-	-	146	146	449
Other staff costs – lone working & DBS	-	-	53	53	122
Rent	-	-	16,067	16,067	14,896
Telephone	-	-	3,395	3,395	2,284
Light and heat	-	-	7,640	7,640	8,676
Household expenses and TV licences	-	-	6,430	6,430	3,766
Office expenses and stationery	2,649	-	5,830	8,479	7,704
Decorating, maintenance and gardening	-	-	21,067	21,067	4,654
Water rates	-	-	1,254	1,254	1,218
Motor and travel	-	-	443	443	1,702
Insurance	-	-	2,663	2,663	2,807
Activities and outings for children	-	-	9,195	9,195	11,231
Room hire and expenses for workshops	-	-	2,264	2,264	2,522
Legal and HR Support	-	-	8,986	8,986	3,210
Depreciation of fixed assets	-	10,035	4,069	14,104	13,288
Sundry expenses	-	-	2,011	2,011	4,032
<b>Support costs</b>					
Accountancy and bookkeeping	2,649	10,035	316,977	329,661	301,899
	2,649	10,035	326,853	339,537	312,741

Of the expenditure of £339,537 (2020: £312,741) £2,649 (2020: £2,330) was charged to unrestricted funds, £10,035 (2020: £9,979) was charged to unrestricted buildings reserve and £326,853 (2020: £300,432) was charged to restricted funds.

**STROUD BERESFORD LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**for the year ended 31 March 2021**

<b>8 NET INCOME FOR THE YEAR</b>	<b>Year ended 31 March 2021</b>	<b>Year ended 31 March 2020</b>
	<b>£</b>	<b>£</b>
Net income is stated after charging:		
Depreciation	14,104	13,288
Independent Examiner's fee	3,840	2,592

<b>9 STAFF COSTS</b>	<b>Year ended 31 March 2021</b>	<b>Year ended 31 March 2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	200,029	192,524
Employer's National Insurance	15,122	15,041
Employer's Pension & life insurance	8,910	10,434
	<u>224,061</u>	<u>217,999</u>

The average number of employees during the year was 8 (2020: 7) all providing charitable services. No employee received emoluments in excess of £60,000.

**Trustees' and key management emoluments**

Trustees and the CEO are considered key management. During the year no Trustee has received remuneration, nor reimbursement of travel expenses. In 2020 one trustee received reimbursement of travel expenses of £139. The CEO's emoluments in 2021 were not in excess of £60,000.

**STROUD BERESFORD LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
for the year ended 31 March 2021

<b>10 FIXED ASSETS</b>			
	Fixtures, fittings and equipment £	Property £	Total £
<b>Cost</b>			
At 1 April 2020	39,620	498,952	538,572
Additions	18,147	26,274	44,421
Disposals	-	-	-
At 31 March 2021	57,767	525,226	582,993
<b>Depreciation</b>			
At 1 April 2020	35,184	19,958	55,142
Charge for the year	4,069	10,035	14,104
Disposals	-	-	-
As at 31 March 2021	39,253	29,993	69,246
<b>Net Book Value</b>			
As at 31 March 2021	18,514	495,233	513,747
As at 31 March 2020	4,436	478,994	483,430
<b>11 DEBTORS</b>			
	Year ended 31 March 2021 £	Year ended 31 March 2020 £	
Prepayments & Accrued Income	12,774	1,235	
Other Debtors	7,769	4,633	
	20,543	5,868	
<b>12 CREDITORS (amounts due within one year)</b>			
	Year ended 31 March 2021 £	Year ended 31 March 2020 £	
Accruals	4,111	3,840	
Accounts payable	4,199	3,354	
Social security, other taxes and pension	8,137	9,889	
Deferred Income	117,934	99,063	
	134,381	116,146	

Deferred income relates to funds received in advance as shown in Note 13 below.

**STROUD BERESFORD LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**for the year ended 31 March 2021**

**13 ANALYSIS OF MOVEMENT ON FUNDS**

	Balance at beginning of period	Received in advance 2020 b/fwd	Amounts received 2021	Resources expended or transferred 2021	Received in advance 2021 c/fwd	Balance at end of period
	£	£	£	£	£	£
<b>Restricted Funds:</b>						
National Lotteries CF	-	17,824	52,425	(53,124)	(17,125)	-
BBC Children in Need	-	2,619	35,814	(35,742)	(2,690)	-
NLCF (Awards for All)	-	4,800	-	(4,800)	-	-
<b>Other funds:</b>						
Refuge	130,235	68,645	288,386	(193,802)	(95,618)	197,846
Outreach projects	-	-	24,096	(21,596)	(2,500)	-
Children's projects	-	4,175	20,000	(24,175)	-	-
	<b>130,235</b>	<b>98,063</b>	<b>420,721</b>	<b>(333,239)</b>	<b>(117,934)</b>	<b>197,846</b>
<b>Unrestricted Funds</b>	<b>175,346</b>	<b>1,000</b>	<b>100,812</b>	<b>(102,649)</b>	<b>-</b>	<b>174,509</b>
<b>Buildings Reserve</b>	<b>575,994</b>	<b>-</b>	<b>-</b>	<b>89,965</b>	<b>-</b>	<b>665,959</b>
<b>Total</b>	<b>881,575</b>	<b>99,063</b>	<b>521,533</b>	<b>(345,923)</b>	<b>(117,934)</b>	<b>1,038,314</b>

The restricted funds of the Charity comprise the following unexpended balances of donations and grants held in trusts to be applied for specific purposes:

**National Lottery Community Fund (Reaching Communities):** Provides activities and events for our Outreach Service, supporting those affected by domestic abuse in our local community.

**BBC Children in Need:** This project provides activities and events that support children affected by domestic abuse in the refuge and in the local community.

**National Lottery Community Fund (Awards for All):** This fund supported our refuge refurbishment plans by funding Bathroom Refurbishment.

**Refuge:** This fund comprises various funding sources that support projects based in two refuge buildings in Stroud. They consist of the provision of both housing and support for women and their children. The funding sources for this work are diverse and we support families in crisis with diverse needs. The restricted funds are contingent funds for both housing and support related costs.

**Outreach projects:** These projects provide a range of support services in the community to women affected by domestic abuse in the Stroud District. We provide one-to-one support, group workshops and courses that support the development of skills and knowledge that will help prevent domestic abuse or support those affected by domestic abuse to move on from their experiences and rebuild their lives.

**Children's projects:** These projects are related to the specific needs of children and young people at the refuge.



**STROUD BERESFORD LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
for the year ended 31 March 2021

**13 ANALYSIS OF MOVEMENT ON FUNDS (Continued)**

**Property:** This fund represents the value of one of our refuge buildings which was purchased from Stroud District Council during the 2017 year, together with improvement works to extend the accommodation and refurbish the property, and funds reserved for further improvements and maintenance, and also for increasing our accommodation provision.

**Transfer between funds:** during the year the charity transferred £100,000 from Unrestricted Income Funds to the Unrestricted Buildings Reserve to be available for increasing our accommodation provision.

**14 ANALYSIS OF ASSETS BETWEEN FUNDS**

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Fixed assets - Buildings	495,233	-	495,233
Fixed assets - Other	18,514	-	18,514
Debtors	11,303	9,240	20,543
Cash in hand and at bank	315,418	322,987	638,405
Liabilities	-	(134,381)	(134,381)
	<b>840,468</b>	<b>197,846</b>	<b>1,038,314</b>
	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
Fixed assets – Buildings	478,994	-	478,994
Fixed assets - Other	4,436	-	4,436
Debtors	-	5,868	5,868
Cash in hand and at bank	267,910	240,513	508,423
Liabilities	-	(116,146)	(116,146)
	<b>751,340</b>	<b>130,235</b>	<b>881,575</b>

**STROUD BERESFORD LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**for the year ended 31 March 2021**

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**15 PENSION CONTRIBUTIONS**

Pension costs are charged as incurred.

The Charity is complying with auto enrolment rules for eligible employees.

**16 CONTROL**

The Charity is controlled by the Board of Trustees/Directors.

**17 RELATED PARTY DISCLOSURES**

There were no related party transactions during the year.

