

**Company number: 5128281**

**Charity number: 1132626**

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

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**  
**31 MARCH 2025**

**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 (resigned 9 January 2025) Alexandra Clarke Alison Coates-Howard Andrea Rigby Sarah Telford  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 2025**

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The Trustees and Directors present their annual report and the unaudited financial statements for the year ended 31 March 2025. 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 women and children fleeing domestic abuse in Gloucestershire, known locally as Stroud Women's Refuge. 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 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 individuals who would benefit from women support services, and children, 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 2025**

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**2 STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Charity is managed by the management committee which includes the Board of Trustees/Directors and advisers. The Board 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 CEO and her team.

The CEO, qualified to post-graduate level with a background in supported housing, domestic abuse, and education, supports strategic planning and development. Our Service Manager oversees operations performed by a skilled and experienced staff team. She has experience in the domestic abuse and children's workforce, is a qualified IDVA and has achieved the OCNLR Level 4 Award in Skills for Service Managers Working in Gender Based Services.

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, education, law, funding, domestic abuse services, voluntary sector management, and policy development and contracts, as well as an in-depth knowledge of volunteering and working with people with special support needs. It is strengthened and developed on an ongoing basis.

**3 DIRECTORS AND TRUSTEES**

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

Alison Coates-Howard (Chair)  
Helen Catherine Richmond (Treasurer)  
Angela McKenny Lamond  
Alexandra Eleanor Clarke  
Andrea Rigby  
Sarah Telford

A Trustee may be appointed by a resolution of a meeting of the Board, 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 Board. There must be at least three trustees.

The Trustees/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 2025**

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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 from 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

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. We recognise that circumstances continue to be particularly challenging for our client group, with cost of living and the lack of move on housing being key issues, and clients experiencing significant hardship.

The current cost of living crisis continues to impact on access to services, as perpetrators use this as a means of coercive control, and on the daily lives of women and children before coming to refuge, during their stay, and in planning their move on. Move on is further complicated by the shortage of housing, which is recognised as both a local and national issue, with all Local Authorities facing increasing demand and reduced supply. Some of our outreach clients face similar challenges with poverty, cost-of-living and housing issues exacerbating the challenges they face as victims and survivors of domestic abuse.

We have continued our support to alleviate the hardships facing women and children and in the last year additional funding has enabled us to provide:

- Additional support and activities during the winter months, Christmas and summer holidays which can be particularly difficult and costly for families
- Hardship support for families in our refuge at difficult points in their stay with us, particularly when they first move for buying essential items that they have left behind, initial shopping, transport to the refuge, and other items such as obtaining birth certificates and other paperwork that they may have left behind.
- We also provide move on support for families in our refuge, helping them to prepare for their next steps, helping them to equip their new homes, and prepare for sustainable, independent living.

**STROUD BERESFORD LIMITED**  
**REPORT OF THE BOARD OF TRUSTEES AND DIRECTORS (Continued)**  
**for the year ended 31 March 2025**

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**4 ACHIEVEMENTS AND PERFORMANCE (Continued)**

Families with multiple needs have been particularly hard hit and our support helps to address the complexity of needs they have experienced. During 2024/25 in our refuges:

- 94% were in receipt of benefits, and 45% needed support in relation to debt associated with financial abuse and control.
- 85% of women had children (45% had one, 40% had two), and 15% did not have children. Most of the children (53%) were pre-school age (0-5 years old)
- 25% of women were from global majority communities, reflected that women from communities facing racial inequity are more likely to experience domestic abuse
- 65% of women were disabled – 30% disclosed a physical disability, 40% a mental health disability, and 20% with a long term health condition. 25% had more than one disability.
- 75% had mental health issues, with 60% having specific mental health needs requiring treatment and counselling.
- 20% of women had No Recourse to Public Funds.

Our services are regularly reviewed and adapted and currently include:

**Women's Refuge**

We provide Gloucestershire's only women's refuges which offer short term, temporary accommodation with on-site specialist support for women and children fleeing from domestic abuse. Our two houses support up to 9 families at any one time enabling us to house and support on average more than 20 families a year. We provide individual and group support including resettlement to ensure that families have the skills and resources they need to live safe and independent lives. We received referrals for families who need refuge space and supported 20 women and 24 children. A recent Women's Aid report shows that less than half of women's refuges can support a woman and 2 children and only 1 in 5 in 5 can accommodate a woman and three children so our provision, with options to accommodate larger families offers a vital service.

**Outreach**

We provide one-to-one support for women who have experienced, or are experiencing domestic abuse and 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 the last year we provided support for women (indirectly reaching children). This included 61 women who received individual support and who attended group programmes (with women who received individual and group support).

**STROUD BERESFORD LIMITED**  
**REPORT OF THE BOARD OF TRUSTEES AND DIRECTORS (Continued)**  
**for the year ended 31 March 2025**

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**4 ACHIEVEMENTS AND PERFORMANCE (Continued)**

**Children**

Children are often the forgotten victims of domestic abuse. Most children we work with have already experienced several ACEs (Adverse Childhood Experiences). There is a wealth of evidence that domestic abuse affects children's short and long term cognitive, behavioural and emotional development, and their health, wellbeing and ability to learn and form positive relationships.

We provide specialist services to support to children in our refuges and in the community, to build protective factors which reduce the impact of this trauma, and help them to build skills, confidence, resilience and improve their health and wellbeing.

In the last year we provided one-to-one support for 24 children in the refuge and indirectly supported 61 children in the community.

**Organisational**

This year we have focused on a range of activities aimed at strengthening our organisation. This has included:

- Inducting and embedding two new Trustees including our new chair, recruited through support provided by the Lloyds Foundation and Reach. They have become invaluable members of our Board, bringing wide-ranging skills and expertise to our organisation.
- Working with partners and Locality, a national membership network for community organisations, again supported by Lloyds Foundation, to explore the possibility of expanding our refuge services.
- Developing and growing our local supporter networks to strengthen our connections and build fundraising and awareness-raising opportunities. This has included recruiting new members into our 'Friends' network of community fundraisers and continuing to work with the amazing Stroud High School who have nominated us again as a charity and raised much-needed funds.

**Fundraising**

In the past year we have continued to benefit from a diverse range of income sources, including trusts and foundations, statutory sources, individuals and generating earned income.



**STROUD BERESFORD LIMITED**  
**REPORT OF THE BOARD OF TRUSTEES AND DIRECTORS (Continued)**  
**for the year ended 31 March 2025**

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**5 FINANCIAL REVIEW AND RESULTS**

**Financial review**

The Charity's income for the year was £498,762 (2024 - £474,769).

The Charity's income is based on a funding strategy that seeks funding from diverse sources, so that the charity does not become dependent on a single income stream or funder.

In recent years the Charity has been fortunate to receive statutory funding, previously from central government through MHCLG, and since 2022 from Gloucestershire County Council. Although this funding is awarded annually, Gloucestershire County Council has indicated that they would like to provide ongoing support, subject to funding and approval, and recognise the need to provide appropriate notice if this funding changes.

The Charity has funds totalling £1,210,934 (2024 - £1,166,064) made up of £165,691 (2024 - £183,220) restricted income funds, £230,790 (2024 - £196,992) unrestricted income funds and £814,453 (2024 - £785,852) buildings and designated income reserve, being a designated reserve for maintenance and improvements and continuation of services (see below). The buildings and designated income 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, and towards the continuation of our services.

**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 2025**

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

**Future plans**

The Charity has determined the following strategic objectives for the next three years to sustain and grow delivery:

- Governance: Strengthen governance, internal processes and procedures in line with Governance Code for Small Charities focusing on staff wellbeing, diversity and cultural competency
- Refuge expansion: Explore options for expansion of accommodation provision, and subsequently develop plans to deliver the most appropriate. Such activity to include completion of an options appraisal, and, together with independent consultancy, determine viability
- Fundraising and Finance: Secure funding to deliver the full programme of work, through a diverse matrix of funding (including through grants and public funding supported by the Friends group).
- Quality: Achieve Quality Assurance Stage 2 Women's Aid accreditation
- Publicity and Awareness Raising: raising greater awareness of the services offered by the Charity, supporting increased Friends activity and continue to develop social media/website activity.

**6 INVESTMENT POLICY**

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

**7 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 £1,210,934, of which £494,453 is represented by the investment into the property, and £320,000 designated for building maintenance and improvements, increasing our accommodation provision, and towards the continuation of our services. The total income funds were £396,481, of which £230,790 are unrestricted (2024 - £1,166,064, of which £505,852 represents the investment in property and £280,000 designated for building maintenance and improvements, and £380,212 were income funds, of which £196,992 were unrestricted).

**STROUD BERESFORD LIMITED**  
**REPORT OF THE BOARD OF TRUSTEES AND DIRECTORS (Continued)**  
**for the year ended 31 March 2025**

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**8 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 CEO.

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 17 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.

**9 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.

**10 INDEPENDENT EXAMINERS**

Hazlewoods LLP have expressed their willingness to continue in office.

**11 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 19/12/2025 .....

*Alison Coates-Howard*  
 .....  
**Alison Coates-Howard**  
 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 2025**

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I report on the financial statements of the charity for the year ended 31 March 2025, 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*

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

19/12/2025  
 Date.....

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 2025**

	Notes	Unrestricted Income Funds	Unrestricted Buildings & Designated Income reserve	Restricted Income funds	Total Income funds	Total Income funds
		2025 £	2025 £	2025 £	2025 £	2024 £
<b>Income</b>						
Donations	3	101,440	-	-	101,440	91,070
Charitable activities	4	9,650	-	369,765	379,415	376,011
Investment income	5	17,907	-	-	17,907	7,688
<b>Total income</b>		128,997	-	369,765	498,762	474,769
<b>Expenditure</b>						
Raising funds	6	-	-	(7,229)	(7,229)	(6,404)
Charitable activities	7	(55,199)	(11,399)	(380,065)	(446,663)	(413,232)
<b>Total expenditure</b>		(55,199)	(11,399)	(387,294)	(453,892)	(419,636)
<b>Net movement in funds</b>		73,798	(11,399)	(17,529)	44,870	55,133
Transfer between funds		(40,000)	40,000	-	-	-
<b>Net movement in funds</b>		33,798	(28,601)	(17,529)	44,870	55,133
<b>Total funds brought forward</b>		196,992	785,852	183,220	1,166,064	1,110,931
<b>Total funds carried forward</b>		230,790	814,453	165,691	1,210,934	1,166,064

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 2025

**Charity number 1132626**  
**Company number 05128281**

	<b>Note</b>	<b>2025 £</b>	<b>2024 £</b>
<b>FIXED ASSETS</b>			
Tangible assets	<b>10</b>	504,492	520,308
		<hr/>	<hr/>
<b>CURRENT ASSETS</b>			
Debtors	<b>11</b>	9,566	5,228
Cash in hand and at bank		726,351	663,407
		<hr/>	<hr/>
		735,917	668,635
<b>LIABILITIES</b>			
Creditors: amounts due within one year	<b>12</b>	(29,475)	(22,879)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		706,442	645,756
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>1,210,934</b>	<b>1,166,064</b>
		<hr/> <hr/>	<hr/> <hr/>
<b>THE FUNDS OF THE CHARITY</b>			
Restricted income funds	<b>14</b>	165,691	183,220
Unrestricted income funds	<b>14</b>	230,790	196,992
Buildings reserve	<b>14</b>	814,453	785,852
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>14</b>	<b>1,210,934</b>	<b>1,166,064</b>
		<hr/> <hr/>	<hr/> <hr/>

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 2025**

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**Directors’ Statements required by Section 475 for the year ended 31 March 2025**

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 2025, 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 19/12/2025 ..... and signed on its behalf by:

*Alison Coates-Howard*  
.....  
**Alison Coates-Howard**  
Trustee

*Helen Richmond*  
.....  
**Helen Richmond**  
Trustee



**STROUD BERESFORD LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31 March 2025**

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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 2025**

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

**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.

<b>3 DONATIONS</b>	<b>Unrestricted Funds 2025 £</b>	<b>Restricted Funds 2025 £</b>	<b>Total Funds 2025 £</b>	<b>Total Funds 2024 £</b>
FoSBG membership and donations	11,938	-	11,938	13,943
FoSBG Other fundraising	89,502	-	89,502	77,127
	<hr/>	<hr/>	<hr/>	<hr/>
	101,440	-	101,440	91,070
	<hr/>	<hr/>	<hr/>	<hr/>

Of the income received of £91,070 in 2024, all was unrestricted funds.

**STROUD BERESFORD LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**for the year ended 31 March 2025**

<b>4 CHARITABLE ACTIVITIES</b>	<b>Unrestricted Funds 2025 £</b>	<b>Restricted Funds 2025 £</b>	<b>Total Funds 2025 £</b>	<b>Total Funds 2024 £</b>
<b>Refuge</b>				
Housing benefit - rent	-	95,108	95,108	88,475
Self-funded rent and personal charges	-	4,508	4,508	3,741
Lloyds Bank Foundation for England & Wales	-	27,500	27,500	16,667
The Julia Rausing Trust	-	30,800	30,800	9,250
Barnwood Trust	-	12,411	12,411	12,935
Other grants and donations	-	143,593	143,593	129,474
<b>Outreach</b>				
National Lottery Community Fund	-	-	-	52,149
Other grants and donations	-	31,470	31,470	38,320
<b>Children</b>				
Other grants and donations	9,650	24,375	34,025	25,000
	<u>9,650</u>	<u>369,765</u>	<u>379,415</u>	<u>376,011</u>

Of the £376,011 income received in 2024, all was restricted funds.

**Acknowledgements**

The Trustees would like to record their appreciation for the generous support received from a range of individuals, statutory bodies and charitable trusts during the year. This support has been essential in enabling the charity to deliver its services and fulfil its objectives. In particular the Trustees acknowledge significant contributions and support made by:

Gloucestershire County Council

Stroud District Council

Lloyds Bank Foundation for England and Wales

The Julia Rausing Trust

The Peter Lang Children's Trust

The Barnwood Trust

The Trustees also recognise the valuable assistance by our other funders who have chosen not to be publicly acknowledged.

<b>5 INVESTMENT INCOME</b>	<b>Unrestricted Funds 2025 £</b>	<b>Restricted Funds 2025 £</b>	<b>Total Funds 2025 £</b>	<b>Total Funds 2024 £</b>
Interest	17,907	-	17,907	7,688
	<u>17,907</u>	<u>-</u>	<u>17,907</u>	<u>7,688</u>

Of the £7,688 income received in 2024, all was unrestricted funds.

**STROUD BERESFORD LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**for the year ended 31 March 2025**

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6	RAISING FUNDS	Unrestricted	Restricted	Total	Total
		Funds	Funds	Funds	Funds
		2025	2025	2025	2024
		£	£	£	£
	Fundraising expenses	-	7,229	7,229	6,404
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

All of the expenditure of £6,404 in 2024 was charged to restricted funds.

**STROUD BERESFORD LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**for the year ended 31 March 2025**

**7 CHARITABLE ACTIVITIES**

	Unrestricted Funds 2025 £	Unrestricted Buildings Reserve 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Salaries	26,794	-	213,048	240,329	216,835
Employer's NICs	2,690	-	21,151	23,841	16,300
Employer's Pension & life insurance	1,033	-	7,785	8,818	9,826
Staff training (external)	-	-	2,030	2,030	2,202
Recruitment	10,443	-	-	10,443	331
Other staff costs including clinical supervision	-	-	5,111	5,111	4,439
Rent	-	-	34,057	34,057	27,721
Telephone	-	-	8,113	8,113	5,311
Light and heat	-	-	16,889	16,889	11,819
Household expenses and TV licences	-	-	3,845	3,845	5,398
Office expenses and stationery	-	-	10,913	10,913	7,946
Decorating, maintenance and gardening	-	-	5,378	5,378	10,401
Water rates	-	-	1,425	1,425	1,864
Motor and travel	-	-	315	315	718
Insurance	-	-	5,962	5,962	5,531
Activities and outings for children	-	-	5,701	5,701	6,646
Room hire and expenses for workshops	-	-	3,888	3,888	5,968
Legal and HR Support	3,250	-	-	3,250	3,820
Depreciation of fixed assets	-	11,399	8,468	19,867	20,183
Sundry expenses	219	-	2,554	2,773	4,002
Utilities & other support for residents	-	-	23,432	23,432	35,336
	44,429	11,399	380,065	435,893	402,597
<b>Support costs</b>					
Accountancy and bookkeeping	10,770	-	-	10,770	10,635
	55,199	11,399	380,065	446,663	413,232

In 2024, of the expenditure of £413,232, £29,910 was charged to unrestricted funds, £11,399 was charged to unrestricted buildings reserve and £366,845 was charged to restricted funds.

**STROUD BERESFORD LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**for the year ended 31 March 2025**

<b>8</b>	<b>NET INCOME FOR THE YEAR</b>	<b>Year ended 31 March 2025 £</b>	<b>Year ended 31 March 2024 £</b>
	Net income is stated after charging:		
	Depreciation	19,867	20,183
	Independent Examiner's fee	4,662	4,200
		<u>          </u>	<u>          </u>
<b>9</b>	<b>STAFF COSTS</b>	<b>Year ended 31 March 2025 £</b>	<b>Year ended 31 March 2024 £</b>
	Wages and salaries	240,329	216,835
	Employer's National Insurance	23,841	16,300
	Employer's Pension & life insurance	8,331	9,826
		<u>          </u>	<u>          </u>
		272,041	242,961
		<u>          </u>	<u>          </u>

The average number of employees during the year was 8 (2024: 8) 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. The CEO's emoluments in 2025 were not in excess of £60,000.

**STROUD BERESFORD LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**for the year ended 31 March 2025**

**10 FIXED ASSETS**

	<b>Fixtures, fittings and equipment £</b>	<b>Property £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 April 2024	76,627	569,927	646,554
Additions	4,050	-	4,050
Disposals	-	-	-
At 31 March 2025	<u>80,677</u>	<u>569,927</u>	<u>650,604</u>
<b>Depreciation</b>			
At 1 April 2024	62,170	64,075	126,245
Charge for the year	8,468	11,399	19,867
Disposals	-	-	-
As at 31 March 2025	<u>70,638</u>	<u>75,474</u>	<u>146,112</u>
<b>Net Book Value</b>			
As at 31 March 2025	<u>10,039</u>	<u>494,453</u>	<u>504,492</u>
As at 31 March 2024	<u>14,456</u>	<u>505,852</u>	<u>520,308</u>

**11 DEBTORS**

	<b>Year ended 31 March 2025 £</b>	<b>Year ended 31 March 2024 £</b>
Prepayments & Accrued Income	4,564	3,407
Other Debtors	5,002	1,821
	<u>9,566</u>	<u>5,228</u>

**12 CREDITORS (amounts due within one year)**

	<b>Year ended 31 March 2025 £</b>	<b>Year ended 31 March 2024 £</b>
Accruals	5,902	8,112
Accounts payable	12,290	8,553
Social security, other taxes and pension	11,283	6,214
	<u>29,475</u>	<u>22,879</u>

**STROUD BERESFORD LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**for the year ended 31 March 2025**

**13 ANALYSIS OF MOVEMENT ON FUNDS**

<b><u>2025:</u></b>	<b>Balance at beginning of period</b>	<b>Received in advance 2024 b/fwd</b>	<b>Amounts received or transferred 2025</b>	<b>Resources expended or transferred 2025</b>	<b>Received in advance 2025 c/fwd</b>	<b>Balance at end of period</b>
	£	£	£	£	£	£
<b>Restricted Funds:</b>						
Refuge	183,220	-	313,920	(331,449)	-	165,691
Outreach projects	-	-	31,470	(31,470)	-	-
Children's projects	-	-	24,375	(24,375)	-	-
	<b>183,220</b>	<b>-</b>	<b>369,765</b>	<b>(387,294)</b>	<b>-</b>	<b>165,691</b>
<b>Unrestricted Funds</b>	196,992	-	128,997	(95,199)	-	230,790
<b>Buildings and Designated Income Reserve</b>	785,852	-	40,000	(11,399)	-	814,453
<b>Total</b>	<b>1,166,064</b>	<b>-</b>	<b>538,762</b>	<b>(493,892)</b>	<b>-</b>	<b>1,210,934</b>
<b><u>2024:</u></b>	<b>Balance at beginning of period</b>	<b>Received in advance 2023 b/fwd</b>	<b>Amounts received or transferred 2024</b>	<b>Resources expended or transferred 2024</b>	<b>Received in advance 2024 c/fwd</b>	<b>Balance at end of period</b>
	£	£	£	£	£	£
<b>Restricted Funds:</b>						
National Lotteries CF	-	16,026	-	(16,026)	-	-
<b>Other funds:</b>						
Refuge	171,708	13,333	239,959	(239,780)	-	183,220
Outreach projects	8,750	6,250	93,469	(108,469)	-	-
Children's projects	-	5,000	20,000	(25,000)	-	-
	<b>180,458</b>	<b>40,609</b>	<b>351,428</b>	<b>(389,275)</b>	<b>-</b>	<b>183,220</b>
<b>Unrestricted Funds</b>	183,223	-	98,758	(84,989)	-	196,992
<b>Buildings and Designated Income Reserve</b>	747,250	-	50,001	(11,399)	-	785,852
<b>Total</b>	<b>1,110,931</b>	<b>40,609</b>	<b>500,187</b>	<b>(485,663)</b>	<b>-</b>	<b>1,166,064</b>



**STROUD BERESFORD LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**for the year ended 31 March 2025**

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

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.

**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.

**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, £40,000 was transferred from Unrestricted Income Funds to Unrestricted Buildings and Designated Income Reserve to be available for improving and increasing our accommodation provision, and towards the continuation of our services.

**STROUD BERESFORD LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**for the year ended 31 March 2025**

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**14 ANALYSIS OF ASSETS BETWEEN FUNDS**

	<b>Unrestricted Funds 2025 £</b>	<b>Restricted Funds 2025 £</b>	<b>Total Funds 2025 £</b>
Fixed assets - Buildings	494,453	-	494,453
Fixed assets - Other	-	10,039	10,039
Debtors	-	9,566	9,566
Cash in hand and at bank	550,790	175,561	726,351
Liabilities	-	(29,475)	(29,475)
	<hr/>	<hr/>	<hr/>
	1,045,243	165,691	1,210,934
	<hr/>	<hr/>	<hr/>

  

	<b>Unrestricted Funds 2024 £</b>	<b>Restricted Funds 2024 £</b>	<b>Total Funds 2024 £</b>
Fixed assets - Buildings	505,852	-	505,852
Fixed assets - Other	-	14,456	14,456
Debtors	-	5,228	5,228
Cash in hand and at bank	476,992	186,415	663,407
Liabilities	-	(22,879)	(22,879)
	<hr/>	<hr/>	<hr/>
	930,473	183,220	1,166,064
	<hr/>	<hr/>	<hr/>

**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.