

REGISTERED COMPANY NUMBER: 07211746 (England and Wales)
REGISTERED CHARITY NUMBER: 1137038

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2024
for

Warrington Women's Aid Limited

Warrington Women's Aid Limited

Report of the Trustees for the Year
Ended 31 March 2024
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for the Year Ended 31 March 2024

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Warrington Women's Aid Limited

The objectives of the charity are to relieve the distress and suffering of women and children who have suffered or are exposed to domestic abuse by the provision of temporary accommodation and support.

The aim of the refuge is to provide safe, temporary accommodation for women and children who have had to leave their homes due to domestic abuse, intimate partner abuse, honor based violence or coercive control. The refuge aims to provide an environment where women and their children can make choices and gain control over their lives, providing specialist emotional and practical domestic abuse support for ongoing recovery.

In order to meet the objectives and aims, Warrington Women's Aid operates from two properties, one owned by Warrington Women's Aid and one leased from Warrington Borough Council. It can accommodate 13 families or single women and up to 18 children.

Public benefit

Warrington Women's Aid is a registered charity and complies with the legal responsibilities and guidance set out by the Charities Commission. Warrington Women's Aid became a company limited by guarantee on 23 July 2010 and complies with the legal responsibilities and guidance set out by Companies House. Warrington Women's Aid is run by a Board of Trustees (Directors). Additional trustees are found either through an agreed and approved targeted approach.

Volunteers

The charity, currently does not have any input from volunteers.

Warrington Women's Aid Limited (Registered number: 07211746)

Report of the Trustees for the Year
Ended 31 March 2024

I

Report of the Trustees for the Year
Ended 31 March 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Warrington Women's Aid operates from two properties, one owned by Warrington Women's Aid and one leased from Warrington Borough Council. It can accommodate 13 families or single women and up to 18 children. The aim of the refuge is to provide safe, temporary accommodation for women and children who have had to leave their homes due to domestic abuse, intimate partner abuse, honour based violence or coercive control. The refuge aims to provide an environment where women and their children can make choices and gain control over their lives, providing specialist emotional and practical domestic abuse support for ongoing recovery.

WBC awarded WWA a grant to set up a new counselling service for survivors of domestic abuse and this was set up at the Gateway in 2021.

WWA began a community based support group for survivors of domestic abuse and the clients have named it Butterflies.

Sally Starkey undertook training by The National Police Federation and has been delivering Domestic Abuse Matters training across Cheshire to police officers.

Warrington Women's Aid is co-delivering a recovery project with family support workers in the community and delivering both children and women's recovery programmes in the refuge.

Warrington Women's Aid is offering a drop in advice surgery twice a week at the Gateway.

The Board of Trustees remains committed to investing in staff training to improve and expand the support available to the women and children in the refuge.

The Chief Officer has an office at the Gateway Centre, giving us a public profile in the town.

FINANCIAL REVIEW

Financial position

The financial position of Warrington Women's Aid remains strong. The charity has a robust financial policy which is reviewed annually. This policy reduces the risk of fraud. The Charity also has a clearly defined reserves policy which is reviewed annually and ensures the ability to discharge all responsibilities in the event of funding being lost from WBC.

FINANCIAL REVIEW

Principal funding sources

Warrington Women's Aid is funded through a grant from Warrington Borough Council. The Chief Officer and Board of Trustees are committed to working with Warrington Borough Council to secure this contract for a further period.

Warrington Women's Aid also has a rental income from the 13 rooms it rents to families and seeks other ad hoc grants and donations to support activities in line with our aim and objectives.

RESERVES POLICY

Need for a reserves policy

In accordance with guidance given by the Charities Commission for England and the legal obligations of our Trustees, a formal policy on reserves was agreed at our Trustee's meeting held on 21/4/22. At this meeting, the Trustees agreed a reserves policy which requires reserves to be maintained at a level that ensures the Organisation's core activities can continue during a period of any unforeseen difficulty. Furthermore, a proportion of these reserves are required to be maintained in a readily realisable form.

Explanation to commissioners, future funders and other scrutiny authorities

The end of year accounts (March 2024) for the Charity shows that our general reserves stand at £456,242 and for accounting purposes this amount is shown as unrestricted funds. However, for cash immediately and freely available for Trustees to cover for any risks such as unforeseen expenditure or unanticipated loss of income e.g. losing our support grant (though unsuccessful tendering) or to provide a level of funding for any unexpected opportunities which may require additional capacity, or any

Report of the Trustees for the Year
Ended 31 March 2024

diversification of provision the Charity may make to further the needs of the Organisation and to help guarantee continued funding from commissioners/funders, this freely available cash is £19,263. The full breakdown of General reserves is as follows:

Fixed asset the Charity owns (i.e. Refuge accommodation) £18,265
3 months operating costs (to cover unsustainable costs i.e. redundancies/creditors, etc) £35,194
10% reserves for major repair provision £3,520
Cash funds freely available for Trustees to use £19,263 General
reserves total (as at 31st March 2024) £456,242

Organisation's Risks

WWA relies mainly on two sources of income to perform its key objectives and activities in accordance with its Mission Statement which are 1. Rental income (3% of total income) 2. Support grant (94% of total income) which highlights that WWA are dependent on Warrington BC for 97% of its total income. Currently, WBC has agreed our Support contract until April 2025 and this income stream is fundamental to the continuation of the current service delivery provided by WWA and as such if this funding is withdrawn after April 2025 the Organisation would have to downsize its operational activities as it would seriously impact on the scale of our service delivery, therefore, this has been identified as a primary risk.

To help mitigate this risk, WWA is the only organisation of its kind in Warrington with the expertise, skills and knowledge to provide support to women and children suffering from domestic abuse and violence. WWA is in close consultation with WBC regarding its current and future service delivery and remains optimistic of continuing to be the preferred provider for this service in the Borough in future.

The remaining 3% of the Organisation's income comes predominantly from small ad hoc grants/donations and the Trustees are confident that the loss of any or all of these incomes are low risk as we are confident that alternative funding of a similar magnitude can be found through proactive engagement, to identify alternative/similar funding streams.

As explained above, the General reserves of £456,242 could at face value, deter grant making trusts from funding the Organisation in future which is potentially a high risk for any future projects/new initiatives. However, the Trustees are confident that with the current level of reserves freely available at £19,263 (26% of total reserves) the risk of being refused funding based on this figure is small.

FINANCIAL REVIEW

The required level of reserves for 2024

The calculation of required level of reserves is an integral part of the Organisation's planning, budget and forecast cycle. Having considered all the facts and information available, the Trustees have concluded that the Charity should hold a level of reserves sufficient to fund the Organisation in any period of unforeseen difficulties for three months which is estimated to be £35,194 for the financial year April 2024--March 2025. This is the identified amount required to pay all of the staff their required redundancy payment entitlement and also to pay our creditors, should the Charity become insolvent and therefore be brought to a cessation. Currently, the Trustees do not consider cessation to be a risk, due to the ongoing support of WBC and WWA's capacity to generate income. However, the Trustees acknowledge the need to continue to consolidate and diversify its income streams further to be sustainable over the longer term.

Monitoring and Reviewing Reserves

The Trustees recognise that the risks facing our Organisation are not constant. Our view of risk will depend on how vulnerable our income streams are and how healthy our financial forecasts are. Also, as an employer, our financial risks will change over time. The risks and therefore the level of reserves required will fluctuate. Accordingly, the Trustees have committed to review the Reserves Policy on an annual basis. The next Review will be April 2025.

In Summary

Our reserves will:

Provide a level of working capital to protect the continuation of our work for a minimum period of 3 months

Report of the Trustees for the Year
Ended 31 March 2024

Provide a level of funding for any new opportunities/initiatives which may materialise, plus any additional operational costs required to service any new projects

Provide cover for any risks such as unforeseen expenditure or unanticipated loss of income and as such we will ensure that we have the necessary reserves available to provide for any of the following:

Contingency - Unexpected expenditure in the event of an emergency e.g. loss of support grant

Cash Flow- A situation where a large bill must be paid before the money to cover it has been received

Commitment - A commitment to expenditure which cannot be covered by our normal annual income e.g. new projects, specialist staffing expertise

Closure - The Charity becomes financially unsustainable and has to be "wound up"

Going concern

The Trustees are continually reviewing the operations of the charity and its ability to deliver its objects. It is the opinion of the trustees that the charity remains a going concern.

FUTURE PLANS

The Board of Trustees are working with Warrington Borough Council on the new Domestic Abuse Strategy.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Trustees make every effort to recruit new trustees via Warrington Voluntary Action or partner agencies who are from a wide variety of backgrounds within the local community taking into consideration their skill sets which would be valuable to Warrington Women's Aid.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Warrington Women's Aid is a registered charity and a company limited by guarantee. It is run by a Board of Trustees, with the day to day management delegated to the Chief Officer, Sally Starkey, who was appointed in May 2016.

The staff team consist of Chief Officer, Refuge Manager, one domestic abuse complex case worker two Specialist Domestic Abuse workers, one children's worker, one part time administrator and two part time cleaners.

The Board of Warrington Women's Aid is set up as follows Chair, Treasurer, with other roles for other trustees allocated where necessary for example fundraising.

The Trustees have overall responsibility for the financial management of Warrington Women's Aid, including staffing matters, rules and regulations but delegate the day to day management to the Chief Officer.

An up to date skills audit of Trustees is held to ensure the Board has effective diversity and trustees with a rounded skill set. The Chief Officer, who is responsible for operational delivery of the service, is also a Board Member. In addition, the Board takes advice from external advisors and from statutory and voluntary agencies where appropriate.

An Annual General Meeting is held once a year. The Board meets routinely every quarter. All issues regarding the Charity are discussed openly and decisions are taken in accordance with the Charity aims and objectives and its values and principles, as laid out in its business plan. All decisions are discussed, tracked, agreed by majority vote and recorded.

Warrington Women's Aid Limited (Registered number: 07211746)

Report of the Trustees for the Year
Ended 31 March 2024

Induction and training of new trustees

Training in governance is offered to Trustees via locally run courses.

Key management remuneration

Key management are deemed by the board to be the Chief Officer, whose salary is set by the board of trustees.

Wider network

Warrington Women's Aid is committed to continued Partnership Working, with Warrington Domestic Abuse Partnership, VT SS, Early Help Partnership, Refuge Accommodation Steering Group WAFE and Warrington Homeless Forum, along with Housing Plus including a working together protocol.

Warrington Women's Aid also is co-delivering part of Responding to Domestic Abuse Training.

In addition, the Chief Officer is continuing to deliver talks and presentations to local groups and organisations.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07211746 (England and Wales)

Registered Charity number

1 137038

Registered office

The Gateway
89 Sankey Street
Warrington
Cheshire
WAI ISR

Trustees

Ms K Bennett (resigned 30. I .24)
Ms E Hayes
Mrs G Miller Chair
J J Mackie Treasurer
Ms D L Duddle
Mrs P M Iddon (appointed 30.1.24)

Independent Examiner

Janine Boyo FMAAT ACA BFP
Institute of Chartered Accountants for England & Wales
voisey & co LLP Chartered Accountants
8 Winmarleigh Street
Warrington
Cheshire
WAI IJW

Bankers

HSBC Bank Plc
1 I Bridge Street
Warrington
Cheshire
WAI 2EY

Warrington Women's Aid Limited (Registered number: 07211746)

Report of the Trustees for the Year
Ended 31 March 2024

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

Approved by order of the board

A handwritten signature in black ink, appearing to read 'J J Mackie', written in a cursive style.

of trustees on 29 November 2024 and signed on its behalf by:

J J Mackie - Trustee

Warrington

Independent Examiner's Report to the Trustees of
Women's Aid Limited (Registered number: 07211746)

Independent examiner's report to the trustees of Warrington Women's Aid Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

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 your charity's gross income exceeded 250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants for England & Wales 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:

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.



Janine Boyo FMAAT ACA BFP
Institute of Chartered Accountants for England & Wales
voisey & co LLP Chartered Accountants
8 Winmarleigh Street
Warrington
Cheshire
WAI IJW

29 November 2024

Warrington Women's Aid Limited
Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2024

			31.3.24	31.3.23
		Unrestricted	Restricted	Total
		fund	fund	funds
	Notes			
INCOME AND ENDOWMENTS FROM				
Donations and legacies		9,046		9,046
Charitable activities	4			
Provision of aid to women		379,140		379,140
Other trading activities	2	10,502		10,502
Investment income	3	4,577		4,577
		<u> </u>	<u> </u>	<u> </u>
Total		<u>403,265</u>	<u>-</u>	<u>403,265</u>
 EXPENDITURE ON				
Charitable activities				
Provision of aid to women		<u>334,906</u>	<u> </u>	<u>334,906</u>
NET INCOME		68,359		68,359
 RECONCILIATION OF FUNDS				
Total funds brought forward		<u>387,883</u>	<u> </u>	<u>387,883</u>
TOTAL FUNDS CARRIED FORWARD		456,242		456,242
		(Registered number: 07211746)		

Balance Sheet				
31 March 2024				
			31.3.24	31.3.23
		Unrestricted	Restricted	Total
		fund	fund	funds
	Notes			
FIXED ASSETS				

The notes form part of these financial statements

Warrington Women's Aid Limited				
Tangible assets	8	118,265	118,265	122,873
CURRENT ASSETS				
Debtors	9	39,089	39,089	39,431
Cash at bank and in hand		313,451	313,451	251,618
		<u>352,540</u>	<u>352,540</u>	<u>291,049</u>
CREDITORS				
Amounts falling due within one year	10	<u>(14,563)</u>	<u>(14,563)</u>	<u>(26,039)</u>
NET CURRENT ASSETS		<u>337,977</u>	<u>337,977</u>	<u>265,010</u>
TOTAL ASSETS LESS CURRENT				
LIABILITIES		<u>456,242</u>	<u>456,242</u>	<u>387,883</u>
NET ASSETS			456,242	387,883
FUNDS	12			
Unrestricted funds			<u>456,242</u>	<u>387,883</u>
TOTAL FUNDS			456,242	387,883

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

(Registered number: 07211746)

Balance Sheet - continued
31 March 2024

The notes form part of these financial statements

Warrington Women's Aid Limited

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 29 November 2024 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'J J Mackie', with a stylized, cursive script.

J J Mackie - Trustee

The notes form part of these financial statements

Warrington Women's Aid Limited

Notes to the Financial Statements
for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling, which is the functional currency of the company.

Monetary amounts in these financial statements are rounded to the nearest E.

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

• the requirements of Section 7 Statement of Cash Flows; • the requirement of paragraph 3.17(d); • the requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c); • the requirements of paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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 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 those conditions will be fulfilled in the reporting period.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Warrington Women's Aid Limited

- continued

Notes to the Financial Statements for
the Year Ended 31 March 2024

1. ACCOUNTING POLICIES - continued

Expenditure

■ Expenditure on charitable activities includes the costs incurred by the charity to enable it to fulfil its core operations.

■ Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold Property	2% straight line
Fixtures and fittings	20% straight line

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with bank, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

Financial instruments

The company has elected to apply the provisions of Section I 1 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's statement of financial position when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the net asset and settle the liability simultaneously.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Warrington Women's Aid Limited

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES - continued

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised costs using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Other financial assets

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in profit or loss, except that investments in equity instruments that are not publically traded and whose fair values cannot be measured reliably are measured at cost less impairment.

Impairment of financial assets

Financial assets, other than those held at fair value through profit or loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the company transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to a third party.

Employee benefits

The costs of the short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the costs of stock or fixed assets. The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received. Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an

employee or to provide termination benefits.

2. OTHER TRADING ACTIVITIES

	31.3.24	31.3.23
Service charges and rent	10,502	12,032

Warrington Women's Aid Limited

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

3.	INVESTMENT INCOME	31.3.24	31.3.23
	Deposit account interest	4,577	
4.	INCOME FROM CHARITABLE ACTIVITIES	31.3.24	31.3.23
		Provision of aid to women	Total activities
	Grants	379,140	350,504
	Grants received, included in the above, are as follows:	31.3.24	31.3.23
	Children in Need		10,000
	Warrington Borough Council	211,120	145,404
	Housing Benefit	168,020	166,844
	Lloyds Foundation		2,250
	Counselling services		23,810
	Christmas on call service		2,196
		<hr/>	<hr/>
		379, 140	350,504
5.	NET INCOME/(EXPENDITURE)		
	Net income/(expenditure) is stated after charging/(crediting):	31.3.24	31.3.23
	Independent examiner's fee	2,640	2,916
	Depreciation - owned assets	4,608	4,608

Warrington Women's Aid Limited

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

Hire of plant and machinery	2,908	3,226
Other operating leases	19,400	49,393

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

DEPRECIATION

At 1 April 2023	107,531		155,555
Charge for year	4,608		4,608
At 31 March 2024	112,139		160,163
NET BOOK VALUE			
At 31 March 2024	118,265		118,265
At 31 March 2023	122,873		122,873
		31.3.24	31.3.23
Management			
Support staff	Freehold	and	
		7	
	property	fittings	Totals
COST			
At 1 April 2023 and 31 March 2024	230,404	48,024	278,428

The charity considers its key management personnel comprise the trustees and the Chief Executive Officer. The total employment benefits including employer pension contributions of key management personnel were E45,413.

No employees had employee benefits in excess of €60,000 in this financial year or the previous financial year.

Warrington Women's Aid Limited

Notes to the Financial Statements - continued

8. TANGIBLE FIXED ASSETS

Warrington Women's Aid Limited

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024
for the Year Ended 31 March 2024

9.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.24	31.3.23
	Other debtors	451	451
	Accrued income	36,006	36,006
	Prepayments	<u>2,632</u>	<u>2,974</u>
		39,089	39,431
10.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.24	31.3.23
	Social security and other taxes	(3,123)	11,331
	Other creditors	4,914	436
	Accruals and deferred income	<u>12,772</u>	<u>14,272</u>
		14,563	26,039
11.	LEASING AGREEMENTS		
	Minimum lease payments under non-cancellable operating leases fall due as follows:		
		31.3.24	31.3.23
	Within one year	45,152	45,152
	Between one and five years	<u>10,305</u>	<u>20,610</u>
		55,457	65,762
12.	MOVEMENT IN FUNDS		
		Net movement	
	At 1.4.23	in funds	31.3.24

Warrington Women's Aid Limited

Notes to the Financial Statements - continued

Unrestricted funds			
General fund	387,883	68,359	456,242
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	387,883	68,359	456,242

Warrington Women's Aid Limited

Notes to the Financial Statements -
continued
for the Year Ended 31 March 2024

12. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in ftnds
Unrestricted funds			
General fund	<u>403,265</u>	<u>(334,906)</u>	<u>68,359</u>
TOTAL FUNDS	403,265		
(334,906)	68,359		

Comparatives for movement in funds

	Net movement At At 1.4.22 in funds 31.3.23		
Unrestricted funds			
General fund	371,016		
16,867	<u>387,883</u>	<u> </u>	<u> </u>
TOTAL FUNDS	371,016		
16,867	387,883		

Comparative net movement in funds, included in the above are as follows:

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Warrington Women's Aid Limited

Notes to the Financial Statements -
continued

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Unrestricted funds

General fund
(353,619)

370,486
16,867

TOTAL FUNDS
(353,619)

370,486
16,867

A current year 12 months and prior year 12 months combined position is
as follows:

Warrington Women's Aid Limited

Notes to the Financial Statements - continued

	Net movement At 1.4.22 in funds 31.3.24		
Unrestricted funds			
General fund	371,016		
85,226	456,242		
TOTAL FUNDS	371,016		
85,226	456,242		

for the
Year
Ended 31
March
2024

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
Unrestricted funds			
General fund	<u>773,751</u>	<u>(688,525)</u>	<u>85,226</u>
TOTAL FUNDS	773,751		
(688,525)	85,226		

13. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution scheme, the assets of which are held separately from the charity. During the year €2,945 (2023: E3,183) was charged to the profit and loss account. An amount of E898 was outstanding at year end which is included in other creditors.

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.