

Company registration number: 07311689

Charity registration number: 1138460

Sheffield Women's Aid

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

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

Sheffield Women's Aid

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Sheffield Women's Aid

Reference and Administrative Details

Trustees	Tansy Warrilow, Chair
	Nicola Mosley-Walia, Vice Chair
	Maureen Storey
	Clare Fowler
	Jacqueline Davison
Senior Management Team	Hollie Venn, Chief Executive
	Julie O'Rourke, Service Manager
	Janet Goodinson, Service Manager
Charity Registration Number	1138460
Company Registration Number	07311689
Registered Office	PO Box 4917
	Woodseats Sorting Office
	Sheffield
	S8 2JQ
Independent Examiner	John O'Brien, employee of
	Community Accounting Plus
	Units 1 & 2 North West
	41 Talbot Street
	Nottingham
Bankers	NG1 5GL
	Virgin Money
	681 Chesterfield Road
	Sheffield
	S8 0RY

Sheffield Women's Aid

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2023.

Trustees and officers

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

Trustees:	Tansy Warrilow, Chair
	Nicola Mosley-Walia, Vice Chair
	Sonia Rashid, Treasurer (resigned 25 May 2023)
	Maureen Storey
	Maggie Wykes (resigned 30 June 2022)
	Michelle Bailey (resigned 25 May 2023)
	Kathleen Sheridan (resigned 8 December 2022)
	Clare Fowler
	Jacqueline Davison (appointed 25 May 2023)

Structure, governance and management

Nature of governing document

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 12 July 2010 and most recently amended 8 April 2014. It has no share capital and the liability of each member in the event of winding-up is limited to £1.

Recruitment and appointment of trustees

All members of the Board of Trustees are elected each year at the Annual General Meeting and members may be re-elected or re-appointed. SWA Trustee positions are recruited through a variety of means; word of mouth and informal contacts, advertising externally through the VAS website and LinkedIn, alongside NCVO and specialist sites recommended from Getting on Board when particular skills are required. Informal interviews are conducted by the Chair and other trustees and undergo an induction period delivered by the CEO.

Trustee recruitment is supported by a dedicated policy to ensure a breadth and range of recruitment avenues are explored to ensure SWA is a diverse board in terms of skill sets and reflecting the communities we serve.

Induction and training of trustees

The CEO is responsible for the induction of new Trustees and identifying additional training needs, in consultation with the Chair of the Board. The induction process for new Trustees involves the Chair, or another Board member appointed by her, ensuring that copies of the documentation listed below is made available and explained to the new member:

- The Memorandum and Articles of Association.
- Supporting documentation - Aims & Objectives, key Policies & Procedures etc.
- Roles & Responsibilities & Delegated Authorities
- Copies of the most recent annual accounts and management accounts.

Arrangements for setting key management personnel remuneration

SWA uses local and national benchmarking against similar organisations to ensure its salaries for key managers are fair and reflect the level of responsibility they hold.

Sheffield Women's Aid

Trustees' Report

Organisational structure

SWA is managed by a voluntary Board of Trustees, with paid staff undertaking the work of the organisation and dealing with the day to day administration. The Board meets at least 10 times each year. Task groups which report to the Board meet when necessary, and the Board considers Quarterly Management Accounts. The Board and staff team together agree the forward strategy for the organisation, in consultation with service users, and set out in our strategic business plan. Progress is monitored against the plan and risk register, and policies and procedures are reviewed in a regular cycle.

The organisation has been in existence as a charity since the 1970's, and is also now a charitable company limited by guarantee, incorporated on 12 July 2010, which required us to register once again as a charity on 18 October 2010. The company was established under a Memorandum of Association which establishes the objects and powers of the charitable company and is governed under its Articles of Association.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31st March 2023 was 5 (2022: 7). The Trustees are members of the charity but this entitles them only to voting rights. The Trustees have no beneficial interest in the charity. All Trustees give their time voluntarily and receive no benefits from the charity.

Objectives and activities

Objects and aims

To relieve and support women and children who have suffered, or are in danger of suffering violence from perpetrators known to them;

To educate and inform the public in all aspects of domestic violence.

Objectives, strategies and activities

The main activities undertaken in relation to those purposes

To provide access to safe and secure temporary accommodation for those service users that are at risk of significant harm, or are at risk of homelessness due to the actions of a perpetrator known to them, and ensure that they are able to access safe and secure permanent accommodation.

The aim of our charity is to support survivors of domestic abuse to make choices about their future, including supporting them through specialist practitioners, to recognise controlling behaviour, understand the effect this has on them individually, their children, friends and family and to prevent repeat victimisation.

Refuge Service for women and families affected by domestic abuse

SWA are commissioned to provide two safe and secure self-contained refuges, accommodating a total of 37 women and their children at any one time. Single women are accepted into the service and accommodated in single use/smaller flats to ensure SWA maximise the accommodation to meet need. SWA are commissioned to provide support for an average period of 6 months, however survivors may receive support for a longer period whilst specialist practitioners support them to move into alternative/permanent accommodation safely. One of the flats is an emergency crash pad enabling survivors to access SWA support out of office hours and is usually accessed by the Police or Social Care to facilitate a swift response and make survivors safe.

Survivors are assessed by Sheffield City Council's housing pathway to be eligible for referral into SWA accommodation and to ensure their primary support need is that they are, or have been, a victim of domestic abuse (including coercive control) and are at medium to high risk of harm. SWA do not operate any blanket exclusions and assess each referral on a case by case basis to ensure we are able to meet the needs of survivors. Children and young people who are dependants of survivors can also be accommodated with no limitations on age or sex for those children.

Pets are accepted on one site as SWA recognise the barriers for those leaving with pets and the national shortage of refuge accommodation available to survivors with pets.

Sheffield Women's Aid

Trustees' Report

Multiple and Complex Needs

SWA accommodate women and families with multiple and complex needs such as (but not limited to) drug and alcohol use, mental and physical health needs, language or learning disabilities. Having multiple and complex needs are not barriers to accessing our support as SWA work from a trauma-informed starting point and recognise the many ways in which survivors cope and recover from domestic abuse.

SWA seek to balance the existing survivors supported against new referrals with similar needs to ensure women and children are not placed at risk and reserve the right to decline referrals where risk may be compromised.

Safeguarding Children and Adults

Safeguarding and management of risk is the essential framework of SWA's work as this is the cornerstone of how we keep survivors safe. Where there is evidence that indicates that the survivor or her children may be at risk of harm in the refuge, or others may be at risk SWA will seek to request additional information and guidance from professionals that may be involved with the family before taking any decisions.

It is essential that all assessments consider existing and potential safeguarding issues and SWA ensure that our risk assessments (including the DASH assessment) at referral are as thorough as possible. The safety of the family, and others within the refuge, staff and visitors are our priority. Where risk is identified as escalating and safeguarding concerns are present, SWA will always make the appropriate early interventions and ensure that survivors and families are involved in measures to support keeping them safe.

Safety and Security

Ensuring survivors are safe where they live is a key priority for SWA. To facilitate this SWA refuges have a range of security measures and equipment in place to ensure women and families are safe. Each refuge has CCTV, secure entry and access systems and are flagged to South Yorkshire Police, Fire and Rescue and Ambulance services for a rapid response. There are concierge services on both sites to ensure there is a staff presence each evening and overnight alongside an on-call rota provided by staff. No visitors are allowed to site unless they are known in advance and of a professional nature, unless by agreement.

Each flat is self-contained which gives greater security of tenure to ensure there is privacy for families and these are checked monthly for health and safety purposes. SWA have robust fire safety systems across each site that are tested twice a year alongside weekly fire tests.

To further maintain the safety and security of the refuges a PO Box is used for all correspondence and is the SWA registered address. All survivors are asked to adhere to maintaining the confidential location and address and SWA only use agreed contractors and taxi services to ensure the address is only disclosed on a needs to know basis.

Specialist support

Each survivor has their own named key worker and children and young people have dedicated practitioners across both sites. Following initial needs assessments, support plans are then formulated with survivors to create a person centred approach assisting survivors to reach their goals and outcomes.

SWA have well trained and experienced practitioners to assist in areas such as securing the right to remain for survivors with no recourse to public funds, writing reports to assist in case conferences, family court and civil/criminal proceedings and delivering trauma-informed group work. Some of our staff speak community languages to meet the cultural needs of our residents.

Staff are on site over 7 days a week, evenings and Bank Holidays to be responsive to survivor needs and take referrals more flexibly.

Sheffield Women's Aid

Trustees' Report

Moving on to independent living

Throughout their stay in our refuges, survivors are encouraged to identify their aspirations and supported to achieve their goals, including move on into their own accommodation.

SWA have positive relationships with external providers outside of the City Council to widen the opportunities for move on. SWA will assist with this process along the way, to give survivors the best possible chance of success in the future. Where support is needed after moving on independently, SWA seek the support of Shelter to ensure there is a smooth transition into maintaining their own accommodation.

Public benefit

Annually the charitable aims are reviewed by the Board of Trustees and this annual report reviews what the achievements have been for SWA during the reporting period. .

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives that have been set.

Approximately 39% of the organisation's total income is from rent and service charge relating to the tenancies. This income covers the rental of the buildings, expenditure required to stock and maintain the tenancies and also covers some of the staff costs associated with intensive housing management.

SWA's main source of income is derived from Sheffield City Council which covers both the rent and service charge element for the building maintenance and upkeep, alongside a contract to deliver a support service to survivors. SWA were successful in securing this contract for a maximum 5-year period to deliver support alongside our partner in this work, IDAS. This is providing a period of stability for SWA over this period and as a result of the contract award SWA were able to receive additional income as part of the central government funding for local authorities to meet their statutory duties under the Domestic Abuse Act.

SWA also applied for grants and received donations over the reporting period to support the operational service delivery and back office related costs. During the reporting period SWA were successful in securing additional funding to develop new posts, for a temporary period of time, from Go Global to support survivors with mental health needs with delivery of the associated work to start in 2023, continuation funding from Children in Need, 3 grants from the South Yorkshire Violence Reduction Unit to provide activities for children and young people, work in partnership with a specialist by and for organisation to provide counselling for African-Caribbean women, and to contribute to SWA's back office costs, and consultant support from Garfield Weston via Pilot Light to review our governance and strategic processes and direction.

Additionally, SWA are successful in securing weekly volunteer hours to bring added value to the organisation and support the operational activity on areas such as gardening, arts and crafts, wraps and chats, picnics, work ready support and cooking sessions.

SWA also has a volunteering programme and activities that volunteers support or help to provide include:

- Accompanying clients to appointments and providing advocacy services
- Budget-friendly outings such as visits to the park and picnics
- Gardening and providing therapeutic outside areas
- Life skills such as cooking and budgeting
- Play and activities with children
- Health and well-being activities

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

Sheffield Women's Aid

Trustees' Report

Achievements and performance

The Charity's main activities and who we help are detailed below, focused on the provision of temporary supported accommodation, undertaken to further SWA's charitable purposes for the public benefit.

During the reporting period there were 83 women and 77 children supported. Of the 83 women, 19 had no recourse to public funds, which results in those particular women being particularly marginalised as they have no means of income or housing. Each of those women were supported to secure settled status meaning they could access benefits and housing, resulting in them being able to regain more independence.

During the period 2 women were pregnant and supported to give birth safely, as SWA recognise that during pregnancy, domestic abuse and risk escalates.

Of the 83 women the following equality and diversity information is detailed:

66% of the women supported had children;

36 - 40 year olds represented the highest age group of women supported at 23% with the 56 - 60 year olds the least represented at less than 1.5%;

Consistently for SWA the survivors who identify as White British were the highest at 47% and again the second highest ethnic group were Pakistani survivors at 20.5% the lowest group represented were Caribbean women at 1.2%;

37% of women identify as Muslim, and then 36% do not identify with a religion;

Of the disabilities for survivors, mental health is the highest unsurprisingly at over 70% remaining consistent with previous years.

A significant number (23%) required a translator during their support and 23% of survivors are accessing Universal Credit as the main benefit income.

19% of women are staying in service for over 12 months representing the duality of support need and lack of affordable move on accommodation. 9% of women are then remaining in the service between 6-7 months as the next longest duration - these figures are fairly split between each refuge site. Most survivors are moving into their own independent (largely social) housing.

Lastly for the adults 11% identified drug support needs, 13% alcohol support needs and 4% offending support needs.

For the children; more children were supported at our larger refuge site over the period, and 53% were female children.

Younger children (0-5 year olds) represented the largest age ranges at 47% and then 11-15 year olds the second largest age range.

7% of children SWA supported had a learning disability highlighting the valuable work our Children and Young People's practitioners deliver in supporting children to receive assessments and associated external support as well as dedicating group and 1-1 time with children and young people.

As mirroring the adults, British children are the largest ethnic group and then Pakistani, highlighting as for the adults the intricate nature of support needed when engaging children and young people.

Sheffield Women's Aid

Trustees' Report

SWA successfully secured our existing services for a 5-year period following a procurement exercise, which saw SWA formalise a partnership with IDAS to deliver refuge and dispersed accommodation. In order to meet new contract requirements and income SWA undertook a restructure exercise to create a new staffing structure to deliver the new commissioning expectations.

During the reporting period, SWA increased their income but remained under £1M meaning audited accounts were not necessary. In the 2023-24 year SWA have secured income over £1M, so will be required to provide audited accounts in that year. The increased income this year has assisted SWA to navigate the increased operating costs that have been incurred and develop our offer to survivors. During the operating period SWA have also secured a partnership with Resonance and WISH who work with charitable partners to develop their property portfolios for those that work in the Violence Against Women and Girls sector. This will not only increase accommodation for survivors but provide SWA with opportunities to expand our provision through diversifying our income, and consequently have less reliance on local authority income. The additional properties will become available during Autumn 2023.

SWA funding from John Lewis enabled the commencement of a bespoke work-ready programme for survivors, which is delivered over 8 weeks in the evening and provides specialist support through a tutor in relation to key skills, work readiness and confidence to re-engage in work or employment like activities. SWA recognise financial independence through paid employment as a real enabler for survivors to become more independent.

SWA have been incredibly fortunate over this period to have received both donations from individuals and organisations alongside additional grant funding to enable SWA to deliver activities for children and young people alongside back office costs and specialist support for African Caribbean women funded by the Violence Reduction Unit.

Financial review

SWA operate a trauma informed and person centred model of support that focuses on helping people to understand and recover from their experiences, and achieve independence. This means that expenditure on well trained and experienced staff remains the priority and we keep tight financial control of other expenditure. SWA measure success in achieving objectives by a variety of methods, including monitoring outcomes against performance targets.

The accounts have been prepared to comply with current statutory requirements, the requirements of the charity's Memorandum & Articles of Association and the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities [SORP].

The financial statements have been prepared on the going concern basis, as the Board of Trustees is actively taking steps to reduce costs and maximise income, in particular Housing Benefit receipts, through rigorous systems and management controls.

The charity has a balanced budget for the coming year and is looking at ways to improve the level of unrestricted reserves in line with our reserves policy. We have again been successful in tendering for the domestic abuse supported accommodation contract with Sheffield City Council, for up to 5 years from 1 October 2022. This has reduced the financial uncertainty SWA had faced until its award and strengthens the charity's ability to undertake additional fundraising. SWA will be delivering this contract in partnership with IDAS, another specialist domestic abuse charity, which will strengthen both organisations presence across Sheffield and increase choice for domestic abuse survivors.

Total income for the year was £995,017 (2022: £944,270) and total expenditure was £841,154 (2022: £841,448). This led to a surplus for the year of £153,863 (2022: £102,822), leaving total reserves of £473,143 (2022: £319,280). Unrestricted reserves at the year-end were £326,726 (2022: £249,940) and restricted reserves were £146,417 (2022: £69,340).

Sheffield Women's Aid

Trustees' Report

The restricted funds in the year included the SCC contract and grants from Children in Need, for work with children and young people, and from the Violence Reduction Unit of the Police & Crime Commissioner's Office.

Policy on reserves

SWA aim to hold between 3-6 months total expenditure as unrestricted reserves in order to meet its liabilities and unforeseen expenditure. Unrestricted reserves (taking into account only current assets) at the year-end represent 5 months' total expenditure.

Quarterly budget reporting is undertaken to understand SWA's financial position to be able to mitigate any risks where there is a material variance that may affect the Charity's ability to maintain the current levels of reserves.

Principal risks and uncertainties

Risk management

The Trustees are responsible for identifying, assessing and managing risks, to the organisation, our staff and service users. The Risk Register and Business Plan identify the strategic aims, structure, activities, challenges, resources required and major risks to which the organisation is exposed. The Risk Register is approved by the Board of Trustees annually and reviewed regularly.

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level that equates to at least 3-6 months unrestricted expenditure. This provides sufficient funds to cover management and administration support costs and to respond to emergency applications for grants, which may arise from time to time. Risk assessment and management is undertaken and recorded in relation to the specific services delivered and in response to changes in legislation and funding available. The Finance Policy and Procedures outline those authorised to make payments, place orders and take other actions with financial consequences. During the year to 31 March 2023, all major risks were reviewed, assessed and managed.

Cost of living crisis

SWA are operating in a period of a cost of living crisis that has an impact for both those we support and our staff. SWA have a static contract to deliver support which means year on year, unless an uplift is awarded we receive a real term reduction in our income.

Accessing funding for cost of living support for survivors can be challenging and places them in financial hardship. This can create arrears as they enter their new accommodation and debt as they attempt to furnish and equip their new properties if grants cannot be secured.

Recruitment and retaining staff

Being a good and fair employer is important to SWA but is challenging against a backdrop of reduced income and external competition to fill specialist roles. SWA is a small charity so does not have multiple income streams to support back office costs and spread central costs. SWA does operate in an environment that is competitive with respect to recruiting and retaining staff which presents risks if SWA cannot keep pace with external terms and conditions. This will continue to pose challenges whilst a static contract is in place and heavy competition for external funding is prevalent. SWA is committed to considering annually how we can balance the need to remain financially viable and be an attractive employer.

Sheffield Women's Aid

Trustees' Report

Plans for future periods

SWA have plans to develop our wider accommodation offer through a partnership with Resonance after achieving accreditation, whereby additional properties will be secured on a lease agreement basis. SWA aim to increase our units by up to 10, and these properties will be separate to the commissioned refuge bed spaces. The properties will be dispersed self-contained accommodation, and will enable SWA to increase our accommodation portfolio and support more survivors of domestic abuse into safe independent living.

SWA will be delivering the Go Global funded project to support a specialist post to provide dedicated support around mental health. This post will be able to provide additional focussed support to the existing practitioners meaning a more positive navigation of complex health pathways for survivors

Further work on our outcomes and theory of change for survivors will be explored to understand more about the journey for each survivor, and how we can articulate that to funders and internally.

Having retained the council contract, SWA Trustees are confident about the future, and are working with our new Chief Executive to strengthen our position, and to complete the process of accreditation to achieve the Women's Aid Federation of England National Standards, which are the recognised sector quality mark. This will build on the Stage One WAFE accreditation already awarded in March 2022.

Statement of Responsibilities

The trustees (who are also the directors of Sheffield Women's Aid for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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

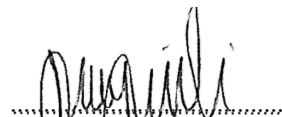
The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding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

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

Sheffield Women's Aid

Trustees' Report

The annual report was approved by the trustees of the charity on 30 November 2023 and signed on its behalf by:



.....
Tansy Warflow
Trustee

Sheffield Women's Aid

Independent Examiner's Report to the trustees of Sheffield Women's Aid ('the Company')

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

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

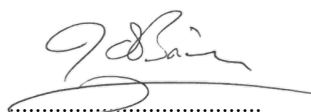
Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member and Fellow of the Association of Charity Independent Examiners, which is one of the listed bodies.

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

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

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



John O'Brien MSc, FCCA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

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

4 December 2023

Sheffield Women's Aid

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies	2	32,149	-	32,149	8,545
Charitable activities	3	767,257	195,446	962,703	934,513
Other trading activities	4	-	-	-	1,045
Investment income	5	165	-	165	167
Total income		<u>799,571</u>	<u>195,446</u>	<u>995,017</u>	<u>944,270</u>
Expenditure on:					
Charitable activities	6	<u>(722,785)</u>	<u>(118,369)</u>	<u>(841,154)</u>	<u>(841,448)</u>
Total expenditure		<u>(722,785)</u>	<u>(118,369)</u>	<u>(841,154)</u>	<u>(841,448)</u>
Net income		<u>76,786</u>	<u>77,077</u>	<u>153,863</u>	<u>102,822</u>
Net movement in funds		76,786	77,077	153,863	102,822
Reconciliation of funds					
Total funds brought forward		<u>249,940</u>	<u>69,340</u>	<u>319,280</u>	<u>216,458</u>
Total funds carried forward	21	<u><u>326,726</u></u>	<u><u>146,417</u></u>	<u><u>473,143</u></u>	<u><u>319,280</u></u>

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

The funds breakdown for the period is shown in note 21.

The notes on pages 16 to 26 form an integral part of these financial statements.

Sheffield Women's Aid

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

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

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	2	8,545	-	8,545
Charitable activities	3	318,889	615,624	934,513
Other trading activities	4	1,045	-	1,045
Investment income	5	167	-	167
Total income		<u>328,646</u>	<u>615,624</u>	<u>944,270</u>
Expenditure on:				
Charitable activities	6	<u>(298,855)</u>	<u>(542,593)</u>	<u>(841,448)</u>
Total expenditure		<u>(298,855)</u>	<u>(542,593)</u>	<u>(841,448)</u>
Net income		<u>29,791</u>	<u>73,031</u>	<u>102,822</u>
Net movement in funds		29,791	73,031	102,822
Reconciliation of funds				
Total funds brought forward		<u>220,149</u>	<u>(3,691)</u>	<u>216,458</u>
Total funds carried forward	21	<u><u>249,940</u></u>	<u><u>69,340</u></u>	<u><u>319,280</u></u>

The notes on pages 16 to 26 form an integral part of these financial statements.

Sheffield Women's Aid
(Registration number: 07311689)
Balance Sheet as at 31 March 2023


	Note	2023 £	2022 £
Fixed assets			
Tangible assets	10	12,688	16,917
Current assets			
Debtors	11	98,667	65,723
Cash at bank and in hand	12	<u>439,478</u>	<u>268,937</u>
		538,145	334,660
Creditors: Amounts falling due within one year	13	<u>(77,690)</u>	<u>(32,297)</u>
Net current assets		<u>460,455</u>	<u>302,363</u>
Net assets		<u><u>473,143</u></u>	<u><u>319,280</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds	21	146,417	69,340
Unrestricted income funds			
Unrestricted funds		<u>326,726</u>	<u>249,940</u>
Total funds	21	<u><u>473,143</u></u>	<u><u>319,280</u></u>

For the financial year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

The financial statements on pages 12 to 26 were approved by the trustees, and authorised for issue on 30 November 2023 and signed on their behalf by:



Jacqueline Davison
Trustee

The notes on pages 16 to 26 form an integral part of these financial statements.

Sheffield Women's Aid

Statement of Cash Flows for the Year Ended 31 March 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash income		153,863	102,822
Adjustments to cash flows from non-cash items			
Depreciation		4,229	5,639
Investment income	5	<u>(165)</u>	<u>(167)</u>
		157,927	108,294
Working capital adjustments			
(Increase)/decrease in debtors	11	(32,944)	137,534
Decrease in creditors	13	(22,934)	(157,944)
Increase in deferred income	13	<u>68,327</u>	<u>-</u>
Net cash flows from operating activities		<u>170,376</u>	<u>87,884</u>
Cash flows from investing activities			
Interest receivable and similar income	5	165	167
Purchase of tangible fixed assets	10	<u>-</u>	<u>(7,572)</u>
Net cash flows from investing activities		<u>165</u>	<u>(7,405)</u>
Net increase in cash and cash equivalents		170,541	80,479
Cash and cash equivalents at 1 April		<u>268,937</u>	<u>188,458</u>
Cash and cash equivalents at 31 March		<u><u>439,478</u></u>	<u><u>268,937</u></u>
Reconciliation of net cash flow to movement in net funds			
Increase in cash		170,541	80,479
Net funds at 1 April 2022		<u>268,937</u>	<u>188,458</u>
Net funds at 31 March 2023		<u><u>439,478</u></u>	<u><u>268,937</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 16 to 26 form an integral part of these financial statements.

Sheffield Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

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

Basis of preparation

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

Going concern

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

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

Income and endowments

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

Donations and legacies

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

Grants receivable

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

Sheffield Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2023

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

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

Charitable activities

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

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

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

Tangible fixed assets

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

Sheffield Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2023

Depreciation and amortisation

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

Asset class	Depreciation method and rate
Office furniture & equipment	25% reducing balance
Fixtures & fittings (Refuge)	25% reducing balance

Trade debtors

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

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

Cash and cash equivalents

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

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

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

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

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

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Sheffield Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2023

2 Income from donations and legacies

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Donations and legacies;			
Donations from individuals	9,313	9,313	8,545
Grants, including capital grants;			
Government grants	22,836	22,836	-
	<u>32,149</u>	<u>32,149</u>	<u>8,545</u>

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Grants & donations	-	195,446	195,446	90,624
Service agreements	419,419	-	419,419	525,000
Housing benefit	297,964	-	297,964	290,977
Residents contributions	17,820	-	17,820	19,444
Services	30,454	-	30,454	3,372
Sundry income	1,600	-	1,600	5,096
	<u>767,257</u>	<u>195,446</u>	<u>962,703</u>	<u>934,513</u>

4 Income from other trading activities

	Total funds £	Total 2022 £
Local fundraising and street collection income	-	1,045
	<u>-</u>	<u>1,045</u>

5 Investment income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Interest receivable and similar income;			
Interest receivable on bank deposits	165	165	167
	<u>165</u>	<u>165</u>	<u>167</u>

Sheffield Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2023

6 Expenditure on charitable activities

	Unrestricted funds		Restricted funds	Total 2023	Total 2022
	Designated £	General £	£	£	£
Housing costs	-	239,123	38,210	277,333	170,831
Bank charges	-	-	-	-	544
Depreciation	-	4,229	-	4,229	5,639
Property, repairs & renewals	-	-	-	-	15,339
Advertising	-	-	-	-	50
Activities & trips	-	3,031	13,761	16,792	34,974
Property service charges	-	-	-	-	72,105
Insurance	827	8,403	-	9,230	12,841
Security	-	-	-	-	348
Legal & professional	-	9,979	-	9,979	32,808
Equipment, repairs & IT	-	29,172	-	29,172	34,829
Office administration	-	3,183	4,526	7,709	2,710
Printing & stationery	-	6,026	-	6,026	3,151
Publications & subscriptions	-	20,791	-	20,791	959
Recruitment	-	464	-	464	54
Garden maintenance	-	-	-	-	1,690
Staff travel	-	2,063	117	2,180	1,887
Training & conferences	-	1,504	102	1,606	2,465
Sundry payments	-	-	-	-	4,183
Telephone & postage	-	13,779	-	13,779	13,998
Purchases	-	-	-	-	180
Fundraising costs	-	-	-	-	21
Welfare costs	-	3,169	-	3,169	3,191
Wages, NI & pension	-	376,947	61,653	438,600	426,651
Volunteer expenses	-	95	-	95	-
	<u>827</u>	<u>721,958</u>	<u>118,369</u>	<u>841,154</u>	<u>841,448</u>

In addition to the expenditure analysed above, there are also governance costs of £1,980 (2022 - £1,920) which relate directly to charitable activities. See note 9 for further details.

7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	<u>4,229</u>	<u>5,639</u>

Sheffield Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2023

8 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	384,843	378,704
Social security costs	29,720	25,004
Pension costs	24,037	22,943
	<u>438,600</u>	<u>426,651</u>

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

	2023 No	2022 No
Average number of employees	<u>17</u>	<u>18</u>

17 (2022 - 18) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £24,037 (2022 - £22,943).

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

The total employee benefits of the key management personnel of the charity were £139,640 (2022 - £108,076).

9 Analysis of governance and support costs

Support costs have not been separately allocated and disclosed as the Trustees believe they are immaterial to the financial statements.

Governance costs

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Independent examiner fees			
Examination of the financial statements	1,980	1,980	1,920
	<u>1,980</u>	<u>1,980</u>	<u>1,920</u>

Sheffield Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2023

10 Tangible fixed assets

	Fixtures & fittings (Refuge) £	Office furniture & equipment £	Total £
Cost			
At 1 April 2022	42,867	35,897	78,764
At 31 March 2023	42,867	35,897	78,764
Depreciation			
At 1 April 2022	31,275	30,572	61,847
Charge for the year	2,898	1,331	4,229
At 31 March 2023	34,173	31,903	66,076
Net book value			
At 31 March 2023	8,694	3,994	12,688
At 31 March 2022	11,592	5,325	16,917

11 Debtors

	2023 £	2022 £
Trade debtors	49,712	14,235
Prepayments	2,994	3,232
Other debtors	45,961	48,256
	98,667	65,723

12 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	880	676
Cash at bank	438,598	268,261
	439,478	268,937

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	-	5,979
Other creditors	9,363	26,318
Deferred income	68,327	-
	77,690	32,297

Sheffield Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2023

14 Obligations under leases and hire purchase contracts

Operating lease commitments

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

	2023 £	2022 £
Land and buildings		
Within one year	160,000	117,000
Between one and five years	640,000	-
	<u>800,000</u>	<u>117,000</u>
Other		
Within one year	8,300	11,399
Between one and five years	11,808	20,108
	<u>20,108</u>	<u>31,507</u>

15 Charity status

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

16 Fees payable to independent examiner

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

	2023 £	2022 £
Independent examination	1,650	1,600
	<u>1,650</u>	<u>1,600</u>

17 Commitments

Contingent liability

The charity's trustees have written off £15,535 of potential rent creditors in 2017/18. They have done this because in their experience amounts over two years are rarely pursued further by the housing benefit agency despite the charity's best efforts to resolve these outstanding amounts. If the housing benefit agency change their policy, the charity could face an obligation to pay back this amount. This is not considered probable and has therefore not been provided for in the accounts.

The total amount contracted for but not provided in the financial statements was £Nil (2022 - £Nil).

Sheffield Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2023

18 Taxation

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

19 Trustees remuneration and expenses

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

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

20 Related party transactions

There were no related party transactions in the year.

21 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
<i>General</i>					
General Fund	192,719	799,571	(721,958)	(10,000)	260,332
<i>Designated</i>					
Building repairs	57,221	-	(827)	10,000	66,394
Total unrestricted funds	<u>249,940</u>	<u>799,571</u>	<u>(722,785)</u>	<u>-</u>	<u>326,726</u>
Restricted funds					
Children in Need	1,301	31,861	(24,539)	-	8,623
Ministries for Housing, Communities & Local Govt.	38,539	137,739	(67,959)	-	108,319
Violence Reduction Unit (Back Office)	-	15,998	(15,998)	-	-
John Lewis	29,500	-	(25)	-	29,475
Violence Reduction Unit (Children)	-	6,482	(6,482)	-	-
Violence Reduction Unit (Adira)	-	3,366	(3,366)	-	-
Total restricted funds	<u>69,340</u>	<u>195,446</u>	<u>(118,369)</u>	<u>-</u>	<u>146,417</u>
Total funds	<u><u>319,280</u></u>	<u><u>995,017</u></u>	<u><u>(841,154)</u></u>	<u><u>-</u></u>	<u><u>473,143</u></u>

Sheffield Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2023

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
<i>General</i>					
General Fund	168,792	328,646	(282,301)	(22,418)	192,719
<i>Designated</i>					
Building repairs	51,357	-	(16,554)	22,418	57,221
Total unrestricted funds	<u>220,149</u>	<u>328,646</u>	<u>(298,855)</u>	<u>-</u>	<u>249,940</u>
Restricted					
Children in Need	(5,266)	26,104	(19,537)	-	1,301
Ministries for Housing, Communities & Local Govt.	-	175,000	(136,461)	-	38,539
Violence Reduction Unit (Back Office)	853	4,520	(5,373)	-	-
VAS Grant - Move More	722	1,000	(1,722)	-	-
NHS CCG	-	29,500	(29,500)	-	-
John Lewis	-	29,500	-	-	29,500
Support to Women & Families	-	350,000	(350,000)	-	-
Total restricted funds	<u>(3,691)</u>	<u>615,624</u>	<u>(542,593)</u>	<u>-</u>	<u>69,340</u>
Total funds	<u><u>216,458</u></u>	<u><u>944,270</u></u>	<u><u>(841,448)</u></u>	<u><u>-</u></u>	<u><u>319,280</u></u>

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

Children in Need: This is to fund two play-leaders, sessional play workers and activities;

Violence Reduction Unit, South Yorkshire Police: Funding a pilot of a new role for two parenting support workers;

Move More (VAS grant): This grant was to pay for activity sessions with residents;

Ministries for Housing, Communities & Local Government: To adapt to the Covid lockdown, providing laptops, smart phones and VPN's for staff to work remotely;

NHS Clinical Commissioning Group: This was part of the Winter Pressures fund for improving mental health and wellbeing;

John Lewis Foundation: This funding is to provide employability education and training for residents, this fund will start in the next financial year.

Support to Women and families: Sheffield City Council (SCC) commission SWA to deliver support to women and families in the refuge, and award a multiple year contract to enable the delivery of this support following a tender process. This includes providing emotional and practical support to 37 domestic abuse survivors and their children to enable them to live safely and move onto independent accommodation, within a trauma informed environment.

The Designated fund is funding put aside for the upkeep of the building. The transfer from General funds towards a sinking fund to cover major repairs and insurance for Refuge 1 as its liability under the lease variation with the landlord.

Sheffield Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2023

22 Analysis of net assets between funds

	Unrestricted			2023
	General £	Designated £	Restricted £	Total funds £
Tangible fixed assets	12,688	-	-	12,688
Current assets	325,334	66,394	146,417	538,145
Current liabilities	<u>(77,690)</u>	<u>-</u>	<u>-</u>	<u>(77,690)</u>
Total net assets	<u>260,332</u>	<u>66,394</u>	<u>146,417</u>	<u>473,143</u>

	Unrestricted			2022
	General £	Designated £	Restricted £	Total funds £
Tangible fixed assets	16,917	-	-	16,917
Current assets	208,099	57,221	69,340	334,660
Current liabilities	<u>(32,297)</u>	<u>-</u>	<u>-</u>	<u>(32,297)</u>
Total net assets	<u>192,719</u>	<u>57,221</u>	<u>69,340</u>	<u>319,280</u>