

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 2024

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

## **Sheffield Women's Aid**

### **Contents**

Reference and Administrative Details	1
Trustees' Report	2 to 9
Independent Examiner's Report	10
Statement of Financial Activities	11 to 12
Balance Sheet	13
Statement of Cash Flows	14
Notes to the Financial Statements	15 to 25

## **Sheffield Women's Aid**

### **Reference and Administrative Details**

<b>Trustees</b>	Nicola Mosley-Walia, Chair Jacqueline Davison, Treasurer Maureen Storey Clare Fowler Nicola Speake Sarah Sonne
<b>Senior Management Team</b>	Hollie Venn, Chief Executive Janet Goodinson, Head of Operations Julie O'Rourke, Lead Practitioner
<b>Charity Registration Number</b>	1138460
<b>Company Registration Number</b>	07311689
<b>Registered Office</b>	Thomas Henry House 1-5 Church Street Ripley Derbyshire DE5 3BU
<b>Independent Examiner</b>	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL
<b>Bankers</b>	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 2024.

#### Trustees and officers

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

Trustees:	Nicola Mosley-Walia, Chair
	Jacqueline Davison, Treasurer (appointed 25 May 2023)
	Tansy Warrilow, Chair (resigned 7 December 2023)
	Sonia Rashid, Treasurer (resigned 25 May 2023)
	Maureen Storey
	Michelle Bailey (resigned 25 May 2023)
	Clare Fowler
	Nicola Speake (appointed 7 December 2023)
	Sarah Sonne (appointed 7 December 2023)
	Laura Patchett (appointed 7 December 2023 and resigned 23 July 2024)

#### 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 25 January 2024. 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.

## **Sheffield Women's Aid**

### **Trustees' Report**

#### ***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.

#### ***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, and registered 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 2024 was 6 (2023: 5). 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 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 female 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.

## **Sheffield Women's Aid**

### **Trustees' Report**

#### **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.

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.

#### **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 needs of existing service users against new referrals with similar needs, to ensure women and children are not placed at risk. We reserve the right to decline referrals where risk may be compromised. SWA works in partnership with external agencies to ensure additional support with complex needs is provided.

#### **Safeguarding Children and Adults**

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 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. SWA has a named safeguarding lead at each refuge.

## **Sheffield Women's Aid**

### **Trustees' Report**

#### **Safety and Security**

Ensuring survivors are safe where they live is a key priority for SWA. To facilitate this our 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 arranged 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 communication and cultural needs of our residents.

Staff are on site over 5 days a week, evenings and Bank Holidays to be responsive to survivor needs and take referrals more flexibly. All SWA staff work within a trauma informed framework and themselves receive monthly reflective practice sessions to ensure they are supported in their roles, which can be challenging.

SWA contract a concierge service as part of the contract requirements to ensure there is cover over each refuge overnight ensuring safety for all survivors.

#### **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 works with Shelter to ensure there is a smooth transition into maintaining their own accommodation, as well as applying for grants to assist those we support to have a smoother move on experience.

## Sheffield Women's Aid

### Trustees' Report

#### *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 engage in a procurement and commissioning process every 3-5 years to secure this work. In 2020 SWA, in partnership with IDAS, secured the Safe Accommodation tender to ensure these services remained with specialist providers, with the contract awarded for a maximum of 5 years. This provides stability for SWA and enables us to secure additional external funding to compliment the commissioned support.

SWA were successful in securing additional grants and donations over the reporting period which included funding from The Clothworkers Foundation to re-carpet one of the refuges, Sheffield Town Trust for some redecoration, JG Graves to support an art project work for the charity's 50th birthday celebrations in 2024, and HAF funding to deliver activities for children over the summer holidays. SWA fundraise throughout the year to diversify our income, but inevitably some bids are unsuccessful in an increasingly competitive sector.

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

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.

#### **Achievements and performance**

Sheffield Women's Aid's main achievements during this period include the development of additional dispersed properties, outside of the commissioned refuge units, through a partnership with the Resonance Investment Fund, managed by WISH [Women In Safe Housing]. The Women's Aid movement was built upon securing safe accommodation for women and their children to have choices available to them to escape domestic abuse. SWA have an aspiration to grow as a charity and increase our offer of accommodation as this is our area of expertise. The development of more properties in Sheffield contributes to an overall increase in units for survivors around the country to access safe support, and works towards meeting the overall shortfall of units identified in the Women's Aid Annual Audit. During this period 2 additional houses became available meaning 2 families and 1 adult were able to find a place of safety.

We secured funding from the Clothworkers Foundation during this period to re-carpet the communal areas and 3 flats in one of our refuges. This has enabled the refuge to create a more welcoming environment for survivors to live in. Service users assisted in choosing the carpets and have fed back what a difference it now makes in the building. The CEO attended a formal celebration event hosted by the Clothworkers Foundation for all grantees to meet each other and celebrate the contributions charities make to communities. Sheffield Town Trust also donated money towards the re-decorating of some communal areas and flats, with again survivors choosing the colours they wanted to see.



## Sheffield Women's Aid

### Trustees' Report

The above work reflects the feedback received from our service user survey during this period. Reviewing the information provided we created an action plan to demonstrate how we use survivor feedback to shape our services. The décor and carpeting was specifically mentioned and we were fortunate in securing additional funding to make this possible.

We also undertook our first staff survey during this period, and during the staff team away day shared the areas of success and areas for development that the leadership team have committed to reviewing. The cost of living crisis, and limited increase in income during this period, has posed challenges in how we can recruit and retain staff and this is something the leadership team and Board continue to consider to enable consistency and sustainability for the charity.

Lastly, members of our Board of Trustees undertook service user consultation sessions with women in each of our refuges, to ensure they can give us feedback about issues that affect them, and to ensure board members and service users have direct contact with each other. Findings supported the feedback we received in the annual survey and gives us a firm foundation for our annual strategy and business operational plan for the following year.

Below is an overview of our service users and the impact we have had with survivors of domestic abuse in the reporting period.

During the 2023-24 year:

86 adult women were supported in our refuges, of which over half were aged between 26 and 40

62% of them had children with them, and over half of the children were aged 0-5

67 children and young people in total were supported in our refuges

Over 70% of our adult service users had mental health support needs

In terms of ethnicity, 55% of our adult service users were not White British, with 22% being Pakistani and 8% African

36% stated no religion, 35% were Muslim, and 15% were Christian

23% of service users had No Recourse to Public Funds at the point of referral and beginning support

A further 15 women were also supported through the 'crash pad' at one of our refuges, used as emergency accommodation by the local authority

15 pets were supported in our refuge site dedicated to being able to accept pets.

Some examples of adult service user outcomes during the period:

95% of all residents stated they felt safer as a result of accessing support, and at less risk of harm from others

93% of those completing support reported an improvement in their mental health and wellbeing

97% felt better able to manage their financial situation

86% reported improvements in their support networks

88% of mothers reported an increase in their understanding of the impact of domestic abuse on children and young people.

### Thanks

We would like to express our thanks to the Clothworkers Foundation for their generous donation to enable re-carpeting work in the refuge. This has provided a more welcoming, trauma-informed environment for survivors to come into and live within. The refuge building covers a large footprint, and to have all communal areas and 3 flats re-carpeted was a significant undertaking and would not have been possible without their support.

### Financial review

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 Global Charities.

## Sheffield Women's Aid

### Trustees' Report

#### *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.

#### **Plans for future periods**

SWA will celebrate our 50th birthday during 2024 and this is a significant milestone for a small specialist charity. Celebration events are being planned for late 2024, to showcase our history and impact over our 50 years, and one of these will be timed to coincide with the International Day to End Violence Against Women and the 16 Days of Action.

An increase in our dispersed property portfolio will take place during 2024 to increase the safe accommodation units we are able to offer survivors. All properties are self contained with gardens and supported by a dedicated key worker. Our aim is to have met the target of 10 properties by the end of 2024-25.

## Sheffield Women's Aid

### Trustees' Report

We hope to secure further funding for work with children and young people to maintain the support across both refuges, as we reach the end of 6 years of Children In Need funding. Providing dedicated practitioners for children and young people is a priority for Sheffield Women's Aid to ensure children and young people receive a safe, trauma-informed service in a setting where they feel safe, to match the specialist service provided to women.

Lastly, Sheffield Women's Aid will be undertaking a further accreditation process with Women's Aid Federation England, to maintain our existing accreditation and demonstrate that we work to a recognised quality standard.

#### 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". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

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

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

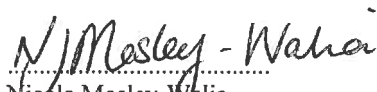
The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding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

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

#### Small companies provision statement

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

The annual report was approved by the trustees of the charity on 29 October 2024 and signed on its behalf by:

  
Nicola Mosley-Walia  
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 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.

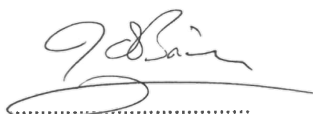
#### Independent examiner's statement

Since 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

Date: 21/11/2024

## Sheffield Women's Aid

### Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
<b>Income and Endowments from:</b>					
Donations and legacies	2	19,755	-	19,755	32,149
Charitable activities	3	884,071	68,482	952,553	962,703
Investment income	4	157	-	157	165
Total income		<u>903,983</u>	<u>68,482</u>	<u>972,465</u>	<u>995,017</u>
<b>Expenditure on:</b>					
Charitable activities	5	<u>(807,930)</u>	<u>(40,766)</u>	<u>(848,696)</u>	<u>(841,154)</u>
Total expenditure		<u>(807,930)</u>	<u>(40,766)</u>	<u>(848,696)</u>	<u>(841,154)</u>
Net income		<u>96,053</u>	<u>27,716</u>	<u>123,769</u>	<u>153,863</u>
Net movement in funds		96,053	27,716	123,769	153,863
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>326,726</u>	<u>146,417</u>	<u>473,143</u>	<u>319,280</u>
Total funds carried forward	20	<u>422,779</u>	<u>174,133</u>	<u>596,912</u>	<u>473,143</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 20.

The notes on pages 15 to 25 form an integral part of these financial statements.

## Sheffield Women's Aid

### Statement of Financial Activities for the Year Ended 31 March 2024 (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 2023 £
<b>Income and Endowments from:</b>				
Donations and legacies	2	32,149	-	32,149
Charitable activities	3	767,257	195,446	962,703
Investment income	4	165	-	165
Total income		<u>799,571</u>	<u>195,446</u>	<u>995,017</u>
<b>Expenditure on:</b>				
Charitable activities	5	<u>(722,785)</u>	<u>(118,369)</u>	<u>(841,154)</u>
Total expenditure		<u>(722,785)</u>	<u>(118,369)</u>	<u>(841,154)</u>
Net income		<u>76,786</u>	<u>77,077</u>	<u>153,863</u>
Net movement in funds		76,786	77,077	153,863
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>249,940</u>	<u>69,340</u>	<u>319,280</u>
Total funds carried forward	20	<u>326,726</u>	<u>146,417</u>	<u>473,143</u>

The notes on pages 15 to 25 form an integral part of these financial statements.

**Sheffield Women's Aid**  
**(Registration number: 07311689)**  
**Balance Sheet as at 31 March 2024**

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	9	23,488	12,688
<b>Current assets</b>			
Debtors	10	68,623	98,667
Cash at bank and in hand	11	<u>632,776</u>	<u>439,478</u>
		701,399	538,145
<b>Creditors: Amounts falling due within one year</b>	12	<u>(127,975)</u>	<u>(77,690)</u>
<b>Net current assets</b>		<u>573,424</u>	<u>460,455</u>
<b>Net assets</b>		<u>596,912</u>	<u>473,143</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	20	174,133	146,417
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>422,779</u>	<u>326,726</u>
<b>Total funds</b>	20	<u>596,912</u>	<u>473,143</u>

For the financial year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

The financial statements on pages 11 to 25 were approved by the trustees, and authorised for issue on 29 October 2024 and signed on their behalf by:



.....  
Jacqueline Davison  
Trustee

The notes on pages 15 to 25 form an integral part of these financial statements.

## Sheffield Women's Aid

### Statement of Cash Flows for the Year Ended 31 March 2024

	Note	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Net cash income		123,769	153,863
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation		3,172	4,229
Investment income	4	(157)	(165)
		126,784	157,927
<b>Working capital adjustments</b>			
Decrease/(increase) in debtors	10	30,044	(32,944)
Increase/(decrease) in creditors	12	118,612	(22,934)
(Decrease)/increase in deferred income	12	(68,327)	68,327
Net cash flows from operating activities		207,113	170,376
<b>Cash flows from investing activities</b>			
Interest receivable and similar income	4	157	165
Purchase of tangible fixed assets	9	(13,972)	-
Net cash flows from investing activities		(13,815)	165
Net increase in cash and cash equivalents		193,298	170,541
Cash and cash equivalents at 1 April		439,478	268,937
Cash and cash equivalents at 31 March		632,776	439,478
<b>Reconciliation of net cash flow to movement in net funds</b>			
Increase in cash		193,298	170,541
Net funds at 1 April 2023		439,478	268,937
Net funds at 31 March 2024		632,776	439,478

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

The notes on pages 15 to 25 form an integral part of these financial statements.



## **Sheffield Women's Aid**

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

#### **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 2024**

#### ***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 2024

#### 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 2024

#### 2 Income from donations and legacies

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	19,134	19,134	-
Donations from individuals	621	621	9,313
Grants, including capital grants;			
Government grants	-	-	22,836
	<u>19,755</u>	<u>19,755</u>	<u>32,149</u>

#### 3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Grants & donations	-	68,482	68,482	195,446
Service agreements	404,665	-	404,665	419,419
Housing benefit	447,339	-	447,339	297,964
Residents contributions	31,182	-	31,182	17,820
Services	885	-	885	30,454
Sundry income	-	-	-	1,600
	<u>884,071</u>	<u>68,482</u>	<u>952,553</u>	<u>962,703</u>

#### 4 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Interest receivable and similar income;			
Interest receivable on bank deposits	157	157	165

## Sheffield Women's Aid

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

#### 5 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Housing costs	349,812	135	349,947	277,333
Bank charges	552	-	552	-
Depreciation	3,172	-	3,172	4,229
Activities & trips	3,623	1,087	4,710	16,792
Insurance	14,506	-	14,506	9,230
Legal & professional	12,320	-	12,320	9,979
Equipment, repairs & IT	7,743	-	7,743	29,172
Office administration	2,762	6,672	9,434	7,709
Printing & stationery	4,506	-	4,506	6,026
Publications & subscriptions	725	-	725	20,791
Recruitment	-	-	-	464
Staff travel	1,976	186	2,162	2,180
Training & conferences	1,661	55	1,716	1,606
Sundry payments	654	-	654	-
Telephone & postage	23,025	-	23,025	13,779
Welfare costs	394	-	394	3,169
Wages, NI & pension	380,499	32,631	413,130	438,600
Volunteer expenses	-	-	-	95
	<u>807,930</u>	<u>40,766</u>	<u>848,696</u>	<u>841,154</u>

In addition to the expenditure analysed above, there are also governance costs of £2,190 (2023 - £1,980) which relate directly to charitable activities. See note 8 for further details.

#### 6 Net incoming/outgoing resources

Net incoming resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	<u>3,172</u>	<u>4,229</u>

## Sheffield Women's Aid

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

#### 7 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
<b>Staff costs during the year were:</b>		
Wages and salaries	364,255	384,843
Social security costs	26,481	29,720
Pension costs	22,394	24,037
	<u>413,130</u>	<u>438,600</u>

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

	2024 No	2023 No
Average number of employees	<u>16</u>	<u>17</u>

15 (2023 - 17) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £22,394 (2023 - £24,037).

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 £139,231 (2023 - £139,640).

#### 8 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 2024 £	Total 2023 £
Independent examiner fees			
Examination of the financial statements	2,190	2,190	1,980
	<u>2,190</u>	<u>2,190</u>	<u>1,980</u>

## Sheffield Women's Aid

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

#### 9 Tangible fixed assets

	Fixtures & fittings (Refuge) £	Office furniture & equipment £	Total £
<b>Cost</b>			
At 1 April 2023	42,867	35,897	78,764
Additions	13,972	-	13,972
At 31 March 2024	56,839	35,897	92,736
<b>Depreciation</b>			
At 1 April 2023	34,173	31,903	66,076
Charge for the year	2,173	999	3,172
At 31 March 2024	36,346	32,902	69,248
<b>Net book value</b>			
At 31 March 2024	20,493	2,995	23,488
At 31 March 2023	8,694	3,994	12,688

#### 10 Debtors

	2024 £	2023 £
Trade debtors	25,314	49,712
Prepayments	1,829	2,994
Other debtors	41,480	45,961
	68,623	98,667

#### 11 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	1,196	880
Cash at bank	631,580	438,598
	632,776	439,478

#### 12 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	5,794	-
Other creditors	122,181	9,363
Deferred income	-	68,327
	127,975	77,690

## Sheffield Women's Aid

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

#### 13 Obligations under leases and hire purchase contracts

##### Operating lease commitments

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

	2024 £	2023 £
<b>Land and buildings</b>		
Within one year	160,000	160,000
Between one and five years	480,000	640,000
	<u>640,000</u>	<u>800,000</u>
<b>Other</b>		
Within one year	5,450	8,300
Between one and five years	6,358	11,808
	<u>11,808</u>	<u>20,108</u>

#### 14 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.

#### 15 Fees payable to independent examiner

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

	2024 £	2023 £
Independent examination	1,825	1,650
	<u>1,825</u>	<u>1,650</u>

#### 16 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 (2023 - £Nil).



## Sheffield Women's Aid

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

#### 17 Taxation

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

#### 18 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.

#### 19 Related party transactions

There were no related party transactions in the year.

#### 20 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>					
<i>General</i>					
General Fund	260,332	903,983	(807,930)	(10,000)	346,385
<i>Designated</i>					
Building repairs	66,394	-	-	10,000	76,394
<b>Total unrestricted funds</b>	<u>326,726</u>	<u>903,983</u>	<u>(807,930)</u>	<u>-</u>	<u>422,779</u>
<b>Restricted funds</b>					
Children in Need	8,623	33,482	(23,365)	-	18,740
Ministries for Housing, Communities & Local Govt.	108,319	-	(2,097)	-	106,222
Global Charities	-	35,000	(9,148)	-	25,852
John Lewis	29,475	-	(6,156)	-	23,319
<b>Total restricted funds</b>	<u>146,417</u>	<u>68,482</u>	<u>(40,766)</u>	<u>-</u>	<u>174,133</u>
<b>Total funds</b>	<u><u>473,143</u></u>	<u><u>972,465</u></u>	<u><u>(848,696)</u></u>	<u><u>-</u></u>	<u><u>596,912</u></u>

## Sheffield Women's Aid

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

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>					
<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
<b>Total unrestricted funds</b>	<b>249,940</b>	<b>799,571</b>	<b>(722,785)</b>	<b>-</b>	<b>326,726</b>
<b>Restricted</b>					
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)	-	-
<b>Total restricted funds</b>	<b>69,340</b>	<b>195,446</b>	<b>(118,369)</b>	<b>-</b>	<b>146,417</b>
<b>Total funds</b>	<b>319,280</b>	<b>995,017</b>	<b>(841,154)</b>	<b>-</b>	<b>473,143</b>

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 2024

#### 21 Analysis of net assets between funds

	Unrestricted			2024
	General £	Designated £	Restricted £	Total funds £
Tangible fixed assets	23,488	-	-	23,488
Current assets	450,872	76,394	174,133	701,399
Current liabilities	(127,975)	-	-	(127,975)
Total net assets	<u>346,385</u>	<u>76,394</u>	<u>174,133</u>	<u>596,912</u>

	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	(77,690)	-	-	(77,690)
Total net assets	<u>260,332</u>	<u>66,394</u>	<u>146,417</u>	<u>473,143</u>