

Charity registration number: 1183300

Phoenix Women's Aid

Annual Report and Financial Statements
for the Year Ended 31 December 2022

Phoenix Women's Aid

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Phoenix Women's Aid

Reference and Administrative Details

Trustees	Mrs Zabida Rashid
	Mr Alan Elvidge
	Miss Hayley Cartwright
	Ms Jane Cartwright
Senior Management / Leadership Team	Mrs Vesta Ryng, Managing director
Charity Registration Number	1183300
Principal Office	12-13 Priory Place Doncaster DN1 1BL
Independent Examiner	Crozier Jones LLP Chartered Certified Accountants and Registered Auditors 9/13 Thorne Road Doncaster South Yorkshire DN1 2HJ
Bankers	The Co-operative Bank PO Box 250 Delf House Southway Skelmersdale WN8 6WT

Phoenix Women's Aid

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2022.

Objectives and activities

Objects and aims

The object of the charity is to promote the protection of victims and survivors who have suffered from or are exposed to domestic violence and abuse by such means as are charitable including but not limited to, the preservation and protection of their mental and physical health, the relief of need and the advancement of education concerning domestic violence and abuse.

Services are delivered in order to meet the needs of victims and survivors of Domestic Violence and Abuse as defined in the Domestic Abuse Act 2021, committed by one person against another who are personally connected and any child personally connected that sees, hears or experiences the abuse, defined as:

- a) Physical or sexual abuse;
- b) Violent or threatening behaviour;
- c) Controlling or coercive behaviour;
- d) Psychological, emotional, or other abuse.

Objectives, strategies and activities

The main activities undertaken by the Charity in relation to our Object and for public benefit include the following provisions for victims and survivors fleeing or living with Domestic Violence and Abuse;

- Community based services including the helpline, emotional and practical advice and support as well as awareness raising courses with regards to Domestic Violence and the Freedom Programme;
- Confidential supportive emergency and dispersed accommodation;
- Confidential supportive emergency accommodation and subsistence for victims fleeing Domestic Violence and Abuse who have no recourse to public funds;
- Immigration advice and support for victims with no recourse to public funds;
- Counselling and therapeutic support including an annual trip to the coast;
- Volunteering opportunities, management, co-ordination, and support;
- Partnership working to promote the needs of our beneficiaries with external agencies as well as inform and improve our working practice;
- Working with survivors to build a network of Domestic Abuse Peers to support each other and raise awareness of Domestic Abuse and the provision available to victims needing to help;
- Providing opportunities for survivors accessing services to contribute to the running of the charity to build their confidence, self-esteem and self-worth.

Phoenix Women's Aid referrals access different services across the organisation, this includes refuge, counselling, peer support, practical and emotional support. Referrals are defined as victims, survivors and beneficiaries, and include women, men, LGBTQ+ and family which comprises of children, young persons and family pets. Referrals come from external statutory or voluntary agencies as well as employers and by word of mouth.

Public benefit

The activities described above, and achievements and future plans outlined elsewhere in this report deliver positive change to a large number of people and to the community in general, and thus deliver public benefit.

Phoenix Women's Aid

Trustees' Report (continued)

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

Phoenix continues to deliver frontline services and respond to crisis and longer-term support. To support the sustainability of the charity with the generating of unrestricted income to develop services and meet beneficiary need, both charity shops have been consolidated into the premises on the High Street and the smaller centres on Priory Place have been wholly dedicated to drop in, therapeutic support, community venues for use respectively by women and girls and men and boys. The securing of local authority funding has enabled the charity to convert the men and boys to a space to include a community kitchen with disabled toilet and storage, to facilitate community-based activities.

We tightened referral and licence procedures to further protect clients in refuge and attending community support including the ability to move residents to a different property to protect them, if found.

The Charity's exponential growth has been a learning curve, for both clients and the organisation. Being survivor led and responsive to need has created challenges in ensuring compliance as a business entity. For example, accessing national insurance numbers for clients has been a problem at times and has impacted on Phoenix financially, having to provide subsistence for significantly longer than it needs to be, when evidencing individual identify and rights to public funds.

The Charity continues to support victims with no recourse to public funds. Subsistence for these individuals and families, often totals more than £200 a week, not including utility and rent costs. When immigration status is secured, this often reduces. However, there are delays with payments due to the victims and to Phoenix housing provision, with regards to benefit agency lacking understanding that the date on a victim's Destitution Domestic Violence Concession (DDVC) Biometric Card (BRP) is not the end date of their eligibility for public funds whilst their indefinite leave to remain application (ILR Set DV) was submitted 'in time'. Additionally, there have been delays in receiving BRP cards and Home Office letters have not been accepted as evidence of eligibility to recourse. Hence, the financial burden on the charity continues to impact on our funds. Staff continue to explain and provide evidence for victims with no recourse and where problems persist, the organisation has sought assistance from our local MP.

The length of time in refuge for victims under the DDVC and ILR (Set DV) can be up to 12 months or longer depending upon the outcome of their ILR decision, the heightened risk of honour based violence and the risk level of their circumstances, many are at risk of honour based violence and are able to navigate this with the safety net of the Phoenix Domestic Abuse Community and family that they become a part of.

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Trustees' Report (continued)

During 2022, Phoenix Women's Aid continued to increase its refuge, dispersed property provision and frontline support, assisted with donations and grant support from Government Office.

In recognition of our workers and volunteers who go over and above to ensure our clients and residents needs are met, we continue to operate fully frontline, being able to respond to continued referrals to refuge and ensure face to face, as well as remote access to our community-based services.

Income generation has increased significantly both in terms of reserves, designated restricted and unrestricted funds but so has expenditure. The investment from Government office has allowed the charity to develop and sustain its emergency and dispersed accommodation. But the need to acquire more leased property with the waiting lists we have for refuge and to increase capacity to meet demand requires a constant review of potential income streams.

We are fortunate to continue to receive public support either financially or with donated goods to assist with the needs of residents in refuge and in the community. This includes the following: -

- South Yorkshire Police and Crime Commissioner & the Ministry of Justice (MOJ);
- Community Fund;
- Hygiene Bank;
- Doncaster Foodbank;
- The Local Authority – Community Wealth Builder, AFCL and Housing Benefit;
- Doncaster Chamber;
- The Albert Trust;
- Individual Donors;
- Local Business and Organisations;
- Comic Relief.

Our Charity shop is not only vital to the generation of unrestricted income, it also facilitates our continued awareness raising of Domestic Abuse with information displayed about the charity with staff and volunteers able to provide customers with a knowledgeable explanation of the work we undertake. Additionally, it provides goods in crisis to clients, opportunities for clients to get involved with the charities activities if they wish to do this and the recycling of furniture and goods supports the environment and sustainable development.

Financial review

During the year income and expenditure increased significantly compared to 2021 and prior years.

Income from donations and grants was over £20,000 higher than in the prior year after accounting for donated facilities; income from charitable activities, which is largely rental and utility charges from properties let to beneficiaries, increased by over £150,000 and income from trading activities also increased by nearly £100,000 following the opening of a charity shop in 2021.

The SOFA shows restricted income and expenditure of £93,298, and unrestricted income of £586,039 and expenditure of £635,495 which resulted in an overall deficit of £49,456 which was met from brought forward reserves.

Phoenix Women's Aid

Trustees' Report (continued)

Policy on reserves

At the end of the year total reserves carried forward were £35,222 made up of £1,585 restricted funds and £33,637 unrestricted general funds (2021: Total funds of £84,678 including £1,585 restricted, £12,740 designated and £70,353 unrestricted general funds).

Unrestricted funds include £12,541 which could only be realised by disposing of fixed assets, so the charity's free reserves at 31 December 2022 were £21,096 (2021: £70,353).

The trustees have reviewed the charity's need for reserves and have identified the following requirements:

- o To meet contractual liabilities should the organisation have to close, including redundancy pay, amounts due to creditors and commitments under leases;
- o To meet unexpected costs such as the breakdown of essential equipment, significant repairs, staff cover re illness, maternity or paternity leave, and legal costs defending the charity's interests;
- o To replace equipment as it wears out;
- o To allow some independence from public funding and provide sustainability of our services.

Although the trustees have not determined an exact requirement for reserves in monetary terms, the charity's lease commitments alone at 31 December 2022 were approximately £30,000, so a likely reserves requirement is in the region of £100,000. At 31 December 2022 the reserves were short of this target by around £70,000. The charity aims to increase its reserves to the required level by monitoring income and expenditure and making cost savings where possible, and by increased income from charitable trading, now that the charity shop is more established.

Principal funding sources

As noted elsewhere in the financial statements the charity's principal funding sources are:

- o rental and other income from the letting of property to beneficiaries
- o charity trading income from the sale of donated goods via the charity's shop
- o grant income - which during the year was mainly from DMBC Community Hub grants and South Yorkshire Police & Crime Commissioner Victim Uplift grants.

Plans for future periods

Aims and key objectives for future periods

1. Increasing income to support growth, sustain current provision, increase capacity and continue to meet client need;
2. Securing our Social Landlord's Licence and membership of professional bodies that support our Charity Objects and activities;
3. Develop the Charity's Human Resources and Infrastructure;
4. Continue with our Professional Memberships including the Office of the Immigration Services Commissioner and work to increase the level of immigration advice and support we provide, to assist clients with complex immigration needs;
5. Develop statistical monitoring tools to improve data collection and evidence of client journey for our clients and to inform the charity's continuous development;

Structure, governance and management

Nature of governing document

The organisation is operated under the rules of its Constitution which was adopted on the 8th May 2019.

Phoenix Women's Aid

Trustees' Report (continued)

Recruitment and appointment of trustees

Phoenix Women's Aid is run by a board of Trustees who delegate responsibility to the Managing Director for the operational and strategic management of the operation. The Managing Director is supported in this role by the accounts team and the following Directors who hold voluntary posts:

- Director of Immigration and Race Relations;
- Director of Operations.

The trustees regularly review the composition of the board and recruit new trustees in the light of skills and experience required and available. Trustees are appointed by the existing board.

Induction and training of trustees

Trustees ratify all policies and procedures and receive these as part of their induction and training when appointed. Induction and Training include internal Domestic Abuse Training (Champions Against Domestic Abuse), periodic training resources with regards to the field of Domestic Violence and Abuse, Charity Commission emails, the CC3 and Charity Trustee Welcome Pack as well as an annual review of these documents.

Arrangements for setting key management personnel remuneration

The managing director is the key management personnel of the charity.

The remuneration of key management personnel is determined by the board of trustees following an annual salary review which takes into account inflation, performance, responsibility and the market value of the role.

Organisational structure

The organisation operates as a Charitable Incorporated Organisation (CIO) registered on the 8th May 2019 with the Charity Commission. Prior to this the organisation operated as a constituted group set up on the 23rd May 2016. The organisation is governed by a Board of Trustees, who determine strategic direction and policy. The day to day operation is carried out by the Managing Director who has delegated authority and operates under the rules of the Charity's Constitution, adopted on the 8th May 2019.

Responsibility for the Charity is with the Board of Trustees with delegated authority to the Managing Director. Although the organisation is traditionally hierarchical, operationally and culturally, the charity is egalitarian in nature with consultation and collaboration at the centre of delivery, at all levels.

Phoenix Women's Aid

Trustees' Report (continued)

Relationships with related parties

Related parties, volunteers and others


The organisation would not be viable without the dedication of its staff and volunteers as well as the consultants that advise, the contractors that carry out work whilst sensitive to the nature of our work and the many organisations and members of the public that support our activities. This includes our landlords, letting agents, the Local Authority Housing Benefit team, individual public donors and organisations such as Amazon, New Look and Pass Logistics. The Trustees take this opportunity to thank all the individuals and organisations that support the work of the charity and the beneficiaries we serve.

Wider networks include Mankind, Respect, Karma Nirvana, the Domestic Abuse HUB, run through the Local Authority and the Domestic and Sexual Abuse Theme Group, which includes representatives from the local authority, police, health, social care, education, department of working pensions and other voluntary and community sector organisations.

Major risks and management of those risks

The Trustees acknowledge their duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to mitigate or eliminate risk thus providing reasonable assurance against fraud and error and meet legislative requirements with regards to general operations. Risk Management is ongoing at all levels of the organisation, with delegated authority given the Managing Director who has over 30 years' experience in the field of Health and Safety, a member of the International Institute of Risk and Safety Management (IIRSM) with business experience at board level for over 13 years. The Managing Director is supported by the Charity's finance team, one of whom is a qualified accountant and the Charity's Accountant with regards to financial matters and advice from third party organisations with reference to government guidance is sought, where needed.

The annual report was approved by the trustees of the charity on 24 October 2023 and signed on its behalf by:



Ms Jane Cartwright
Trustee

Phoenix Women's Aid

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

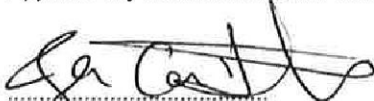
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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.

Approved by the trustees of the charity on 24 October 2023 and signed on its behalf by:



Ms Jane Cartwright
Trustee

Phoenix Women's Aid

Independent Examiner's Report to the trustees of Phoenix Women's Aid

I report to the trustees on my examination of the accounts of Phoenix Women's Aid for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of Phoenix Women's Aid you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Phoenix Women's Aid's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

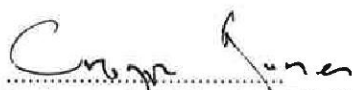
Independent examiner's statement

Since Phoenix Women's Aid'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 of Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Phoenix Women's Aid as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



M Crozier MA (Cantab) FCCA ACA ATII
Association of Chartered Certified Accountants

Crozier Jones LLP
Chartered Certified Accountants and Registered Auditors

9/13 Thorne Road
Doncaster
South Yorkshire
DN1 2HJ

24 October 2023

Phoenix Women's Aid

Statement of Financial Activities for the Year Ended 31 December 2022

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	2	70,134	93,298	163,432
Charitable activities	3	357,300	-	357,300
Other trading activities	4	158,424	-	158,424
Other income	5	181	-	181
Total income		<u>586,039</u>	<u>93,298</u>	<u>679,337</u>
Expenditure on:				
Raising funds	6	(69,806)	-	(69,806)
Charitable activities	7	<u>(565,689)</u>	<u>(93,298)</u>	<u>(658,987)</u>
Total expenditure		<u>(635,495)</u>	<u>(93,298)</u>	<u>(728,793)</u>
Net expenditure		<u>(49,456)</u>	<u>-</u>	<u>(49,456)</u>
Net movement in funds		(49,456)	-	(49,456)
Reconciliation of funds				
Total funds brought forward		<u>83,093</u>	<u>1,585</u>	<u>84,678</u>
Total funds carried forward	20	<u>33,637</u>	<u>1,585</u>	<u>35,222</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	2	81,652	59,765	141,417
Charitable activities	3	203,445	-	203,445
Other trading activities	4	<u>59,731</u>	<u>-</u>	<u>59,731</u>
Total income		<u>344,828</u>	<u>59,765</u>	<u>404,593</u>
Expenditure on:				
Raising funds	6	(387)	-	(387)
Charitable activities	7	<u>(403,884)</u>	<u>(68,709)</u>	<u>(472,593)</u>
Total expenditure		<u>(404,271)</u>	<u>(68,709)</u>	<u>(472,980)</u>
Net expenditure		<u>(59,443)</u>	<u>(8,944)</u>	<u>(68,387)</u>
Net movement in funds		(59,443)	(8,944)	(68,387)
Reconciliation of funds				
Total funds brought forward		<u>142,536</u>	<u>10,529</u>	<u>153,065</u>
Total funds carried forward	20	<u>83,093</u>	<u>1,585</u>	<u>84,678</u>

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

Phoenix Women's Aid

(Registration number: 1183300)
Balance Sheet as at 31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	14	12,541	-
Current assets			
Debtors	15	5,366	-
Cash at bank and in hand	16	37,241	102,357
		42,607	102,357
Creditors: Amounts falling due within one year	17	(19,926)	(17,679)
Net current assets		22,681	84,678
Net assets		35,222	84,678
Funds of the charity:			
Restricted income funds			
Restricted funds		1,585	1,585
Unrestricted income funds			
Unrestricted funds		33,637	83,093
Total funds	20	35,222	84,678

The financial statements on pages 10 to 27 were approved by the trustees, and authorised for issue on 24 October 2023 and signed on their behalf by:


Ms Jane Cartwright
Trustee

Phoenix Women's Aid

Cash Flow Statement for the Year Ended 31 December 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net expenditure		(49,456)	(68,387)
Adjustments to cash flows from non-cash items			
Depreciation	14	4,180	-
		(45,276)	(68,387)
Working capital adjustments			
(Increase)/decrease in debtors	15	(5,366)	7,357
Increase in creditors	17	2,247	13,619
Net cash flows from operating activities		(48,395)	(47,411)
Cash flows from investing activities			
Purchase of tangible fixed assets	14	(16,721)	-
Net decrease in cash and cash equivalents		(65,116)	(47,411)
Cash and cash equivalents at 1 January		102,357	149,768
Cash and cash equivalents at 31 December		37,241	102,357
Reconciliation of net cash flow to movement in net funds			
Decrease in cash		(65,116)	(47,411)
Net funds at 1 January 2022		102,357	149,768
Net funds at 31 December 2022		37,241	102,357

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

Phoenix Women's Aid

Notes to the Financial Statements for the Year Ended 31 December 2022

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Phoenix Women's Aid meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

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 and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

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.

Donated services and facilities

On receipt, donated services and facilities are recognised on the basis of the value of the gift to the charity which is determined as the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is recognised as expenditure in the period of receipt. During the year, the charity benefitted from free or reduced rents on some of its properties.

The charity benefits from a significant amount of volunteer time. In accordance with the Charities SORP (FRS102), the value of volunteer time is not recognised in the financial statements.

Other trading activities

Income from goods donated for sale in the charity's shops is recognised at the point of sale. As a result of the high volume of low value donated goods received by the charity, the cost of recognising these items at fair value on receipt would outweigh the benefit of recognising them in the financial statements.

Phoenix Women's Aid

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

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 estimated usage.

Raising funds

These are costs incurred in attracting voluntary income, and in trading activities that raise funds, including the costs of operating the charity's shops.

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.

Support costs

Support costs include are those functions which assist the work of the charity but do not directly undertake charitable activities, including admin costs, finance, IT, governance costs and other central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including preparation of statutory accounts, independent examination and other services provided by the independent examiner, and trustees meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the performance 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 in the period in which the charity has entitlement to the income and any performance conditions have been met. Grants relating to assets are recognised in full when there is unconditional entitlement to the grant.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

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.

Phoenix Women's Aid

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

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.

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
Motor vehicles	25% reducing balance
Furniture and equipment	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 at the settlement amount due 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.

Prepayments are valued at the amount prepaid.

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

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

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.

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.

Phoenix Women's Aid

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

Restricted income funds are those donated 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.

Financial instruments

Classification

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method. The charity does not currently have any bank loans.

Operating leases

Rental income and charges are recognised on a straight-line basis over the term of the lease.

Charity status

Phoenix Women's Aid is a Charitable Incorporated Organisation registered in England and Wales (CE017417) on 8 May 2019 and is a registered charity (1183300).

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Donations and legacies;				
Donations	22,134	-	22,134	15,160

Phoenix Women's Aid

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Grants, including capital grants;				
DMBC - Coumminty Hub	-	69,999	69,999	3,500
South Yorkshire Police & Crime Commssioner	-	17,284	17,284	17,184
DMBC - other	-	-	-	53,367
Homeless Link	-	-	-	37,496
HMRC	-	-	-	13,125
Yorkshire Building Society	-	-	-	1,585
Cash for Kids	-	1,015	1,015	-
Albert Hunt Trust	-	5,000	5,000	-
Donated services and facilities	48,000	-	48,000	-
	<u>70,134</u>	<u>93,298</u>	<u>163,432</u>	<u>141,417</u>
	Unrestricted funds General £	Restricted funds £	Total funds £	
Donations and legacies;				
Donations		22,134	-	22,134
Grants, including capital grants;				
Grants		-	93,298	93,298
Donated services and facilities		48,000	-	48,000
Total for 2022		<u>70,134</u>	<u>93,298</u>	<u>163,432</u>
Total for 2021		<u>81,652</u>	<u>59,765</u>	<u>141,417</u>

Phoenix Women's Aid

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

Donated services and facilities is the market value of rent free periods.

3 Income from charitable activities

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Supporting victims of domestic abuse	357,300	357,300	203,445
		Unrestricted funds General £	Total funds £
Supporting victims of domestic abuse		357,300	357,300
Total for 2022		357,300	357,300
Total for 2021		203,445	203,445

4 Income from other trading activities

	Unrestricted funds General £	Total funds £	Total 2021 £
Trading income;			
Shop income from sale of donated goods	142,976	142,976	59,731
Sales of goods and services	15,448	15,448	-
	158,424	158,424	59,731
		Unrestricted funds General £	Total funds £
Trading income;			
Shop income from sale of donated goods		142,976	142,976
Sales of goods and services		15,448	15,448
Total for 2022		158,424	158,424
Total for 2021		59,731	59,731

Phoenix Women's Aid

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

5 Other income

	Unrestricted funds General £	Total 2022 £
Other income	181	181
	Unrestricted funds General £	Total funds £
Other income	181	181
Total for 2022	181	181

6 Expenditure on raising funds

a) Costs of trading activities

	Note	Unrestricted funds General £	Total 2022 £	Total 2021 £
Fundraising trading costs;				
Fundraising		1,687	1,687	387
Allocated support costs		68,119	68,119	-
		<u>69,806</u>	<u>69,806</u>	<u>387</u>
		Unrestricted funds General £	Total 2022 £	
	Note			
Fundraising trading costs;				
Fundraising		1,687	1,687	
Rent and rates		58,806	58,806	
Light, heat and utilities		6,856	6,856	
Repairs and maintenance		2,457	2,457	
		<u>69,806</u>	<u>69,806</u>	

Phoenix Women's Aid

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

	Note	Unrestricted funds General £	Total 2021 £
Fundraising trading costs; Fundraising		387	387
		<u>387</u>	<u>387</u>
	Direct costs £	Allocated support costs £	Total costs £
Costs of trading activities	1,687	68,119	69,806
Total for 2022	<u>1,687</u>	<u>68,119</u>	<u>69,806</u>
Total for 2021	<u>387</u>	<u>-</u>	<u>387</u>

7 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Supporting victims of domestic abuse	571,704	87,283	658,987
Total for 2021	<u>403,884</u>	<u>68,709</u>	<u>472,593</u>

	Activity undertaken directly £	Activity support costs £	2022 £
Rent and rates	273,211	31,126	304,337
Wages and salaries	-	240,602	240,602
Light, heat and utilities	31,007	4,235	35,242
Beneficiary support costs	10,842	-	10,842
Repairs and maintenance	12,226	2,971	15,197
Motor and travel	-	16,362	16,362
Insurance	-	6,631	6,631
Telephone and fax	1,707	2,782	4,489
Office expenses	-	3,885	3,885
Printing, postage & stationery	-	1,001	1,001
Legal and professional fees	-	3,086	3,086
Sundry expenses	-	3,395	3,395
Volunteer expenses	-	2,768	2,768
IT costs	-	1,296	1,296
Professional subscriptions	-	544	544

Phoenix Women's Aid

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

	Activity undertaken directly £	Activity support costs £	2022 £
Depreciation	-	4,180	4,180
Governance costs	-	5,130	5,130
	<u>328,993</u>	<u>329,994</u>	<u>658,987</u>
	Activity undertaken directly £	Activity support costs £	2021 £
Rent and rates	177,015	30,796	207,811
Wages and salaries	-	184,046	184,046
Light, heat and utilities	-	10,920	10,920
Beneficiary support costs	30,306	-	30,306
Repairs and maintenance	8,740	2,183	10,923
Motor and travel	-	6,064	6,064
Insurance	-	5,974	5,974
Telephone and fax	-	2,110	2,110
Office expenses	-	2,517	2,517
Printing, postage & stationery	-	848	848
Legal and professional fees	-	3,369	3,369
Sundry expenses	-	6,879	6,879
Volunteer expenses	-	39	39
IT costs	-	253	253
Professional subscriptions	-	534	534
	<u>216,061</u>	<u>256,532</u>	<u>472,593</u>

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2022 £
Independent examiner fees		
Examination of the financial statements	725	725
Other fees paid to examiners	4,405	4,405
	<u>5,130</u>	<u>5,130</u>

9 Net incoming/outgoing resources

Net outgoing resources for the year include:

Phoenix Women's Aid

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

	2022 £	2021 £
Operating leases - other assets	57,000	25,300
Depreciation of fixed assets	<u>4,180</u>	<u>-</u>

10 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.

Donations made by the trustees without any conditions attached totalled £156 for the year (2021 - £156).

11 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	223,503	171,876
Social security costs	14,268	10,663
Pension costs	<u>2,831</u>	<u>1,507</u>
	<u>240,602</u>	<u>184,046</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
Managing Director	1	1
Other staff	<u>8</u>	<u>6</u>
	<u>9</u>	<u>7</u>

The average number of employees on a headcount basis was 11 (2022: 11).

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 £34,167 (2021 - £20,518).

Phoenix Women's Aid

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

12 Independent examiner's remuneration

	2022 £
Examination of the financial statements	725
Other fees to examiners	
All other services	4,405

Phoenix Women's Aid

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

13 Taxation

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

14 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
Additions	5,296	11,425	16,721
At 31 December 2022	5,296	11,425	16,721
Depreciation			
Charge for the year	1,324	2,856	4,180
At 31 December 2022	1,324	2,856	4,180
Net book value			
At 31 December 2022	3,972	8,569	12,541

15 Debtors

	2022 £
Prepayments	4,405
Other debtors	961
	5,366

16 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	3,951	1,133
Cash at bank	33,290	101,224
	37,241	102,357

17 Creditors: amounts falling due within one year

Phoenix Women's Aid

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

	2022 £	2021 £
Trade creditors	6,129	8,537
Other taxation and social security	-	8,419
Other creditors	9,297	723
Accruals	4,500	-
	<u>19,926</u>	<u>17,679</u>

18 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £2,831 (2021 - £1,507).

19 Commitments

Other financial commitments

At 31 December 2022 the charity was committed to minimum operating lease payments of £29,050 due within one year under non-cancellable leases on properties (31 December 2021: £25,000 due within one year).

The total amount of other financial commitments not provided in the financial statements was £Nil (2021 - £Nil).

20 Funds

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
Unrestricted funds				
<i>General</i>				
General Funds	70,353	586,039	(622,755)	33,637
<i>Designated</i>				
AFCL Education Budget	<u>12,740</u>	<u>-</u>	<u>(12,740)</u>	<u>-</u>
Total unrestricted funds	<u>83,093</u>	<u>586,039</u>	<u>(635,495)</u>	<u>33,637</u>

Phoenix Women's Aid

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
Restricted funds				
Yorkshire Building Society - Sensory Room	1,585	-	-	1,585
DMBC Community Hub	-	69,999	(69,999)	-
South Yorkshire Police & Crime Commissioner Victims Uplift Grant	-	17,284	(17,284)	-
Cash for Kids	-	1,015	(1,015)	-
Albert Hunt Trust	-	5,000	(5,000)	-
	<u>1,585</u>	<u>93,298</u>	<u>(93,298)</u>	<u>1,585</u>
Total funds	<u>84,678</u>	<u>679,337</u>	<u>(728,793)</u>	<u>35,222</u>
	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
Unrestricted funds				
General				
General Funds	129,796	344,828	(404,271)	70,353
Designated				
AFCL Education Budget	<u>12,740</u>	<u>-</u>	<u>-</u>	<u>12,740</u>
Total unrestricted funds	<u>142,536</u>	<u>344,828</u>	<u>(404,271)</u>	<u>83,093</u>
Restricted funds				
Yorkshire Building Society - Sensory Room	-	1,585	-	1,585
DMBC Community Hub	-	3,500	(3,500)	-
South Yorkshire Police & Crime Commissioner Victims Uplift Grant	-	17,184	(17,184)	-
Children in Need Helping Hands / FiST	10,529	-	(10,529)	-
Homeless Link Winter Transformation Fund	-	37,496	(37,496)	-
	<u>10,529</u>	<u>59,765</u>	<u>(68,709)</u>	<u>1,585</u>
Total funds	<u>153,065</u>	<u>404,593</u>	<u>(472,980)</u>	<u>84,678</u>

Phoenix Women's Aid

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

21 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2022 £
Tangible fixed assets	12,541	-	12,541
Current assets	41,022	1,585	42,607
Current liabilities	(19,926)	-	(19,926)
Total net assets	33,637	1,585	35,222

	Unrestricted funds General £	Designated £	Restricted funds £	Total funds at 31 December 2021 £
Current assets	88,032	12,740	1,585	102,357
Current liabilities	(17,679)	-	-	(17,679)
Total net assets	70,353	12,740	1,585	84,678

22 Analysis of net funds

	At 1 January 2022 £	Cash flows £	At 31 December 2022 £
Cash at bank and in hand	102,357	(65,116)	37,241
Net debt	102,357	(65,116)	37,241

	At 1 January 2021 £	Cash flows £	At 31 December 2021 £
Cash at bank and in hand	149,768	(47,411)	102,357
Net debt	149,768	(47,411)	102,357

23 Related party transactions

There were no related party transactions in the year.

Phoenix Women's Aid

Statement of Financial Activities by fund for the Year Ended 31 December 2022

	Total Unrestricted Funds 2022 £	Total Unrestricted Funds 2021 £
Income and Endowments from:		
Donations and legacies	70,134	81,652
Charitable activities	357,300	203,445
Other trading activities	158,424	59,731
Other income	181	-
Total income	<u>586,039</u>	<u>344,828</u>
Expenditure on:		
Raising funds	(69,806)	(387)
Charitable activities	<u>(565,689)</u>	<u>(403,884)</u>
Total expenditure	<u>(635,495)</u>	<u>(404,271)</u>
Net expenditure	<u>(49,456)</u>	<u>(59,443)</u>
Net movement in funds	(49,456)	(59,443)
Reconciliation of funds		
Total funds brought forward	<u>83,093</u>	<u>142,536</u>
Total funds carried forward	<u><u>33,637</u></u>	<u><u>83,093</u></u>

Phoenix Women's Aid

Statement of Financial Activities by fund for the Year Ended 31 December 2022 (continued)

	Total Restricted Funds 2022 £	Total Restricted Funds 2021 £
Income and Endowments from:		
Donations and legacies	93,298	59,765
Total income	93,298	59,765
Expenditure on:		
Charitable activities	(93,298)	(68,709)
Total expenditure	(93,298)	(68,709)
Net expenditure	-	(8,944)
Net movement in funds	-	(8,944)
Reconciliation of funds		
Total funds brought forward	1,585	10,529
Total funds carried forward	1,585	1,585

Phoenix Women's Aid

Detailed Statement of Financial Activities for the Year Ended 31 December 2022

	Total 2022 £	Total 2021 £
Income and Endowments from:		
Donations and legacies (analysed below)	163,432	141,417
Charitable activities (analysed below)	357,300	203,445
Other trading activities (analysed below)	158,424	59,731
Other income (analysed below)	181	-
Total income	<u>679,337</u>	<u>404,593</u>
Expenditure on:		
Raising funds (analysed below)	(69,806)	(387)
Charitable activities (analysed below)	<u>(658,987)</u>	<u>(472,593)</u>
Total expenditure	<u>(728,793)</u>	<u>(472,980)</u>
Net expenditure	<u>(49,456)</u>	<u>(68,387)</u>
Net movement in funds	(49,456)	(68,387)
Reconciliation of funds		
Total funds brought forward	<u>84,678</u>	<u>153,065</u>
Total funds carried forward	<u><u>35,222</u></u>	<u><u>84,678</u></u>

Phoenix Women's Aid

Detailed Statement of Financial Activities for the Year Ended 31 December 2022 (continued)

	Total 2022 £	Total 2021 £
<i>Donations and legacies</i>		
Donations and legacies	22,134	15,160
Grants, including capital grants	93,298	126,257
Donated services and facilities	48,000	-
	<u>163,432</u>	<u>141,417</u>
<i>Charitable activities</i>		
Rental income	357,300	203,445
	<u>357,300</u>	<u>203,445</u>
<i>Other trading activities</i>		
Sales of donated goods	142,976	59,731
Fees and supplies	15,448	-
	<u>158,424</u>	<u>59,731</u>
<i>Other income</i>		
Other income	181	-
	<u>181</u>	<u>-</u>
<i>Raising funds</i>		
Fundraising costs	1,687	387
Rent and rates	58,806	-
Light, heat and utilities	6,856	-
Repairs and maintenance	2,457	-
	<u>69,806</u>	<u>387</u>
<i>Charitable activities</i>		
Rent and rates	273,211	177,015
Light, heat and utilities	31,007	-
Beneficiary support costs	10,842	30,306
Telephone and fax	1,707	-
Repairs and maintenance	12,226	8,740
Volunteer expenses	2,768	39
Depreciation, amortisation and other similar costs	4,180	-
Allocated support costs	77,314	72,447
Staff costs	240,602	184,046
Independent Examiner's remuneration	5,130	-
	<u>658,987</u>	<u>472,593</u>