

Charity registration number: 1183300

# Phoenix Women's Aid

Trustees' Report and Financial Statements

for the Year Ended 31 December 2024

## **Phoenix Women's Aid**

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## Phoenix Women's Aid

### Reference and Administrative Details

<b>Trustees</b>	Mr Alan Elvidge
	Miss Hayley Cartwright
	Ms Jane Cartwright
	Mrs Zabida Rashid
<b>Senior Management</b>	Ms Vesta Ryng
<b>Charity registration number</b>	1183300
<b>Registered Office</b>	12 - 13 Priory Place Doncaster South Yorkshire DN1 1BL
<b>Auditor</b>	Hawsons Chartered Accountants 5 Sidings Court White Rose Way Doncaster South Yorkshire DN4 5NU
<b>Bankers</b>	The Co-op Bank Cooperative Bank Plc, 31 St. Sepulchre Gate Doncaster South Yorkshire, DN1 1TD  HSBC Doncaster 1 High Street Doncaster South Yorkshire DN1 1EE

**Phoenix Women's Aid**  
**Trustees' Annual Report**  
**For the year ended 31 December 2024**

The Trustees present their report and the audited financial statements of the charity for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

**Trustees of the charity**

The directors of the charitable company are its trustees for the purposes of charity law. The trustees who have served during the year and since the year end were as follows:

Mr Alan Elvidge  
Miss Hayley Cartwright  
Ms Jane Cartwright  
Mrs Zabida Rashid

**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.

This definition of abuse also includes Honour Based Violence, Forced Marriage and Female Genital Mutilation.

## **Phoenix Women's Aid**

### **Trustees' Annual Report (continued) For the year ended 31 December 2024**

#### ***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 safe and supportive emergency and dispersed accommodation;
- Subsistence for destitute victims fleeing Domestic Violence and Abuse who have no recourse to public funds;
- Immigration advice and support for destitute 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 and voice 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 the 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, 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.

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.

## **Phoenix Women's Aid**

### **Trustees' Annual Report (continued) For the year ended 31 December 2024**

#### **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. Our premises on Priory Place continue to be wholly dedicated to a safe community space with drop in, therapeutic support and activities for use respectively by women and girls and men and boys.

The Charity's focus during 2024, has been to continue to develop its infrastructure and increase the organisation's capacity to generate unrestricted funding to support the sustainability and development of frontline services. This includes taking steps to purchase Freehold, the 24 St. Sepulchre Gate Charity Shop and bringing this income generating asset into the charity. These negotiations are ongoing.

The Charity continues to receive support and collaboration of Colburn Services, Highlander, WayV, IT Works, Active Copier Systems Ltd, Doncaster Council and the dedication of the Phoenix team.

The financial burden on the charity continues to impact on our funds with regards to providing support and accommodation to destitute victims with no recourse to public funds. Increasing our income to support growth, sustain provision, increase capacity and continue to meet client need continues to be a priority. Amazon continue to support our Charity in these endeavours with donations of goods for the charity's office and refuge use as well as to sell in the Charity Shops, often on a weekly basis, during 2024.

Doncaster City Council and their Housing Benefit Team continue to support victims in refuge with rents and support costs. Although the viability of social housing registration would financially impact the Charity and the fact that the Charity is a small concern in comparison to the larger housing associations that access registration, Phoenix is still working towards achieving this registration.

We continue to facilitate Inspections to our properties, which during 2024 include SHIP and Licensing.

Phoenix Women's Aid professional memberships continue.

IT Works provides the monitoring tool that facilitates quantitative and qualitative data collection. The external case file review planned for 2024, will be undertaken in the first and second quarters of 2026. This file review that will provide an insight as to the robustness of this system, for both the charity and external stakeholders, whilst ensuring the anonymity of our service beneficiaries.

The Children and Young Peoples therapeutic space for families living with or fleeing from Domestic Violence and Abuse was created with facilities that include a group cinematic experience space.

Volunteering opportunities at Phoenix WoMen's Aid include counselling placements, charity shop volunteers and peer support. Many of our volunteers are survivors of Domestic Violence and Abuse and volunteer as part of wanting 'to give back', socialise with others, gain new skills as well as develop their existing skills, improve language acquisition and help boost confidence and self-worth.

The Resident's Committee is going well. This group meets quarterly and includes discussions about the annual trips, social housing requirements, health and safety, publicity, volunteer opportunities, income generation.

## **Phoenix Women's Aid**

### **Trustees' Annual Report (continued) For the year ended 31 December 2024**

Trustees express their recognition of the workers and volunteers who continue to go over and above to ensure our clients and residents needs are met, as we continue to operate fully, frontline, responding to referrals to refuge whilst ensuring face to face as well as remote access to our community-based services. During this period, there were 18 employees and 32 volunteers.

Income generation has increased significantly both in terms of reserves, restricted and unrestricted funds but so has expenditure. 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 or services, to assist with the needs of residents in refuge and in the community. This includes the following: -

- Community Fund;
- Amazon Doncaster;
- IKEA Doncaster;
- Screwfix;
- UK Visas and Immigration eVisa Grant Funding;
- Doncaster City Council;
- Individual Donators;
- Local Business and Organisations;

Our Charity shops which include the newly acquired lease for 30 Printing Office Street (as a Furniture Charity Shop) and 24 St. Sepulchre Gate (Charity Superstore), are not only vital to the generation of unrestricted income, they also facilitate 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. The Charity shops also provide front facing access to services for victims and survivors seeking help. Additionally, these shops store and provide goods in crisis to destitute clients, opportunities for clients to get involved with the charity's activities and promote their social and personal well-being, if they wish to do this as well as the recycling of furniture and goods for environmental sustainability.

## Phoenix Women's Aid

### Trustees' Annual Report (continued) For the year ended 31 December 2024

#### Financial review

##### *Policy on reserves*

As at 31 December 2024, the total reserves carried forward amounted to £214,977, all of which are unrestricted.

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

- Meet contractual liabilities should the organisation have to close. This includes redundancy pay, amounts due to creditors and commitments under leases eg mobile phones, rents, professional services
- To meet unexpected costs like break down of essential office machinery, staff cover re illness, maternity leave, parental leave, and legal costs defending the company's interest. This includes authorised staff cover payments for sickness and holidays.
- To replace equipment as it wears out.
- To allow some independence from housing revenue account and the Community Fund and provide services to our clients with no recourse to public funds.
- To provide working capital when funding is still pending.
- From time-to-time funding has certain restrictions which means that by law it must be held in a restricted reserves until it is spent in line with the funding agreement.
- To cover any pension deficits of our Pension provider.

##### Principle funding sources

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

- rental and other income from the letting of property to beneficiaries
- charity trading income from the sale of donated goods via the charity's shop
- grant income - which during the year was mainly from DMBC Community Hub grants.

##### A prudent level of reserves

- 1) Redundancies with one month's notice. Trustees need to agree a redundancy cap benchmarked with Government practice and in discussion with Accountant.
- 2) Rents, lease commitments and other operating costs

##### Unrestricted Funds

Unrestricted Funds are funds the charity receives to further its objects. These funds can be donations, grants or fees earned.

Subject to the Reserves Policy, the MD and Trustees can consider funding other charity priorities not addressed within the budgeting plan.



## **Phoenix Women's Aid**

### **Trustees' Annual Report (continued) For the year ended 31 December 2024**

#### **Restricted Funds**

Restricted funds represent income received for specific charitable purposes as determined by the grant provider.

These funds are used solely to support the charity's activities in line with the terms of the funding.

During the year, restricted income was applied towards the charity's activities and projects, and the funds received were fully utilised for their intended purposes.

#### **Pension Liabilities**

It is our understanding that when an employer withdraws from a pension scheme which is in deficit, the employer is required by law to pay its share of the deficit, calculated on a statutory basis. the maximum cost of liabilities is to be determined and added to our costs of closure.

#### **Monitoring and reviewing of reserves policy**

The trustees will consider current costs of closure and examine the level of reserves each year when setting the following years budget.

This reserves policy will be reviewed by the Trustees, annually.

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

##### ***Aims and key objectives for future periods***

1. Continue to increase income to support growth, sustain current provision, increase capacity and continue to meet client need;
2. Continue to strengthen our recording and reporting systems to meet keep pace with the Charity's growth and evolving needs;
3. Work towards sourcing an accountant that can support our charity's securing our Social Landlord's Licence and membership of professional bodies that support our Charity Objects and activities;
4. Facilitate survivor's production of art and creative writing to display at Phoenix Survivors artwork and creative writing at the Charity's first Art exhibition and survivors' artwork and creative writing
5. Continue to support survivors accessing opportunities for volunteering with our charity;
6. Review membership of the Trustee Board with the aim of increasing membership and the recruitment of a resident representative to the Board;
7. Continue IAA registration and review the affordability of a fully operational legal department within the charity;
8. Review and update policies and procedures;
9. Work towards purchasing 24 St. Sepulchre Gate Charity Shop as a key income generator and bringing an asset into the charity that will support the charity's sustainability and service development and delivery;
10. Continue with the project delivery funded by the Community Fund, eVisa and the Local Authority Domestic Abuse HUB.

#### **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' Annual Report (continued) For the year ended 31 December 2024**

#### ***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 and advised in this role by external consultants who are specialists and experienced in their field. This includes HR, Accounts, Communication Systems and Property Management. 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.

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#### ***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 organisations commitment to maintaining an equitable pay structure.

#### ***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. The organisation is structured hierarchical with the Managing Director supported by department leads with consultation and collaboration at the centre of delivery, at all levels.

## Phoenix Women's Aid

### Trustees' Annual Report (continued) For the year ended 31 December 2024

#### 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 and provide guidance. This includes our landlords, letting agents, statutory bodies, individuals and organisations that donate goods, services or funds to support our work. The Trustees take this opportunity to thank all the individuals and organisations that support the work of the charity and the beneficiaries we serve.

We continue to work with other statutory and voluntary agencies as part of our frontline delivery with regards to accessing timely support for the clients and residents we serve.

##### *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 14 years. The Managing Director is supported by Colburn Services regards to HR and 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 29/10/25 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.

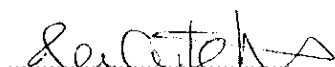
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial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

- select suitable accounting policies and 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 on that basis.

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 29/10/25 and signed on its behalf by:



Ms Jane Cartwright  
Trustee

## **Phoenix Women's Aid**

### **Independent Auditor's Report to the Members of Phoenix Women's Aid For the year ended 31 December 2024**

#### **Opinion**

We have audited the financial statements of Phoenix Women's Aid (the 'charity') for the year ended 31 December 2024, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## **Phoenix Women's Aid**

### **Independent Auditor's Report to the Members of Phoenix Women's Aid (continued) For the year ended 31 December 2024**

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### **Other information**

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- Sufficient accounting records have not been kept; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities set out on page 10, the trustees (who are also the directors of the charity for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

## Phoenix Women's Aid

### Independent Auditor's Report to the Members of Phoenix Women's Aid (continued) For the year ended 31 December 2024

#### **Auditor responsibilities for the audit of the financial statements**

We have been appointed auditor under the section 144 of the Charities Act 2011 and report in accordance with this Act and relevant regulations made or having any effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Audit procedures performed by the engagement team included:

- Discussions with management and those responsible for legal compliance procedures within the charity to obtain an understanding of the legal and regulatory framework applicable to the charity and how the charity complies with that framework, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;
- Identifying and assessing the design effectiveness of controls that management has in place to prevent and detect fraud and non-compliance with laws and regulations;
- Challenging assumptions and judgements made by management in their significant accounting estimates.
- Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations or posted by senior management.

There are inherent limitations in the audit procedures described above and the more removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at [www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor-s-responsibilities-for](http://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor-s-responsibilities-for). This description forms part of our auditor's report.

#### **Other matters which we are required to address**

The comparative figures for the year ended 31 December 2023 were not audited.

## Phoenix Women's Aid

### Independent Auditor's Report to the Members of Phoenix Women's Aid (continued) For the year ended 31 December 2024

#### Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and reports) regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*Hawsons*

.....  
Daniel Wood (Senior Statutory Auditor)

For and on behalf of Hawsons Chartered Accountants, Statutory Auditor

5 Sidings Court  
White Rose Way  
Doncaster  
South Yorkshire  
DN4 5NU

30/10/2025

Date:.....



## Phoenix Women's Aid

### Statement of Financial Activities for the Year Ended 31 December 2024

		Unrestricted funds	Restricted funds	Total 2024	(Unaudited) As Restated Total 2023
	Note	£	£	£	£
<b>Income and endowments from:</b>					
Donations and legacies	2	62,254	104,720	166,974	178,615
Charitable activities	3	630,393	-	630,393	572,075
Other trading activities	4	365,982	-	365,982	244,212
Other income	5	11	-	11	31
Total income		<u>1,058,640</u>	<u>104,720</u>	<u>1,163,360</u>	<u>994,933</u>
<b>Resources expended</b>					
Raising funds	6	(68,314)	-	(68,314)	(61,858)
Charitable activities	7	(864,649)	(150,724)	(1,015,373)	(854,891)
Total expenditure		<u>(932,963)</u>	<u>(150,724)</u>	<u>(1,083,687)</u>	<u>(916,749)</u>
Net incoming resources/(outgoing resources)		125,677	(46,004)	79,673	78,184
Transfers between funds		<u>(6,827)</u>	<u>6,827</u>	<u>-</u>	<u>-</u>
Net movement in funds		118,850	(39,177)	79,673	78,184
<b>Reconciliation of funds</b>					
Total funds brought forward (As restated)		<u>96,127</u>	<u>39,177</u>	<u>135,304</u>	<u>57,120</u>
Total funds carried forward	21	<u><u>214,977</u></u>	<u><u>-</u></u>	<u><u>214,977</u></u>	<u><u>135,304</u></u>

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

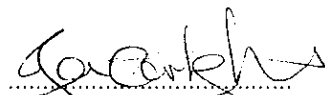
The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 18 to 32 form an integral part of these financial statements.

**Phoenix Women's Aid**  
**(Registration number: 1183300)**  
**Balance Sheet as at 31 December 2024**

		2024	(Unaudited) As Restated 2023
	Note	£	£
<b>Fixed assets</b>			
Tangible assets	14	43,647	38,810
<b>Current assets</b>			
Debtors	15	50,875	7,965
Cash at bank and in hand	16	191,718	128,908
		242,593	136,873
<b>Creditors: Amounts falling due within one year</b>	17	(71,263)	(40,379)
<b>Net current assets</b>		171,330	96,494
<b>Net assets</b>		214,977	135,304
<b>Charity funds</b>			
<b>Restricted income funds</b>			
Restricted funds		-	39,177
<b>Unrestricted income funds</b>			
Unrestricted funds		214,977	96,127
<b>Total charity funds</b>	21	214,977	135,304

The financial statements on pages 15 to 32 were approved by the trustees, and authorised for issue on 24/10/25 and signed on their behalf by:

  
 Ms Jane Cartwright  
 Trustee

## Phoenix Women's Aid

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

		2024	(Unaudited) As Restated 2023
	Note	£	£
<b>Cash flows from operating activities</b>			
Net cash income		79,673	78,184
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation		12,070	12,979
Donated capital and capital grants		<u>(8,506)</u>	<u>-</u>
		83,237	91,163
<b>Working capital adjustments</b>			
Increase in debtors	15	(49,199)	(2,599)
Increase in creditors	17	<u>37,172</u>	<u>20,453</u>
Net cash flows from operating activities		<u>71,210</u>	<u>109,017</u>
<b>Cash flows from investing activities</b>			
Acquisitions of tangible assets		(8,400)	(17,850)
Proceeds from sale of tangible assets		<u>-</u>	<u>500</u>
Net cash flows from investing activities		<u>(8,400)</u>	<u>(17,350)</u>
Net increase in cash and cash equivalents		62,810	91,667
Cash and cash equivalents at 1 January		<u>128,908</u>	<u>37,241</u>
Cash and cash equivalents at 31 December		<u><u>191,718</u></u>	<u><u>128,908</u></u>

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

The notes on pages 18 to 32 form an integral part of these financial statements.

## **Phoenix Women's Aid**

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

#### **1 Accounting policies**

The following accounting policies have been used consistently in dealing with items which are considered material to the charitable company's affairs.

##### **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**

Phoenix 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.

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

##### **Going concern**

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

##### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of estimation means that the outcomes could differ from those estimates. The most significant area of estimation uncertainty for the charity is in relation to the useful economic life of the fixed assets.

##### **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.

The notes on pages 18 to 32 form an integral part of these financial statements.

## Phoenix Women's Aid

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

#### 1 Accounting policies (continued)

##### ***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.

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.

##### **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 trading activities that raise funds, including the costs of operating the charity's shops.

##### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charitable company 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.

The notes on pages 18 to 32 form an integral part of these financial statements.

## Phoenix Women's Aid

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

#### 1 Accounting policies (continued)

##### 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.

##### 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 charitable company 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.

##### 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 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 charitable company 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.

The notes on pages 18 to 32 form an integral part of these financial statements.

## Phoenix Women's Aid

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

#### 1 Accounting policies (continued)

##### **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.

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).

The notes on pages 18 to 32 form an integral part of these financial statements.

## Phoenix Women's Aid

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

#### 2 Income from donations and legacies

	Unrestricted Funds £	Restricted funds £	Total 2024 £	(Unaudited) As restated Total 2023 £
Donations and legacies;				
Donations from individuals	62,254	-	62,254	35,573
Community fund	-	88,332	88,332	137,042
eVisa	-	11,483	11,483	-
Active Therapy	-	999	999	-
Domestic Abuse Hub	-	2,906	2,906	-
Screwfix Foundation	-	-	-	5,000
Dont be alone at Christmas	-	1,000	1,000	-
Amazon	-	-	-	1,000
	<u>62,254</u>	<u>104,720</u>	<u>166,974</u>	<u>178,615</u>

#### 3 Income from charitable activities

	Unrestricted funds £	Total 2024 £	(Unaudited) As restated Total 2023 £
Supporting victims of domestic abuse	<u>630,393</u>	<u>630,393</u>	<u>572,075</u>

#### 4 Income from other trading activities

	Unrestricted funds £	Total funds £	(Unaudited) As restated Total 2023 £
Trading income;			
Shop income from sale of donated goods and services	<u>365,982</u>	<u>365,982</u>	<u>244,212</u>
	<u>365,982</u>	<u>365,982</u>	<u>244,212</u>

The notes on pages 18 to 32 form an integral part of these financial statements.



## Phoenix Women's Aid

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

#### 5 Other income

	Unrestricted funds	(Unaudited) As restated Total funds
	£	£
Other income	11	11
<b>Total for 2024</b>	<b>11</b>	<b>11</b>
<b>Total for 2023</b>	<b>31</b>	<b>31</b>

#### 6 Expenditure on raising funds

##### a) Costs of trading activities

	Unrestricted funds	Total 2024	(Unaudited) As restated Total 2023
Note	£	£	£
Fundraising trading costs; fundraising	6,531	6,531	2,879
Rent and rates	52,833	52,833	47,751
Light, heat and utilities	6,232	6,232	10,887
Repairs and maintenance	2,718	2,718	341
	<u>68,314</u>	<u>68,314</u>	<u>61,858</u>

The notes on pages 18 to 32 form an integral part of these financial statements.

## Phoenix Women's Aid

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

#### 7 Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Supporting victims of domestic abuse	864,649	150,724	1,015,373	854,891

	Activity undertaken directly	Activity support costs		(Unaudited) As restated
			2024 £	2023 £
Rent and rates	346,393	77,217	423,610	369,164
Wages and salaries	-	318,684	318,684	234,295
Light, heat and utilities	74,944	9,468	84,412	53,847
Beneficiary support costs	3,748	-	3,748	11,165
Repairs and maintenance	26,810	5,414	32,224	84,279
Motor and travel	-	8,670	8,670	13,086
Insurance	-	6,526	6,526	5,012
Telephone and fax	8,179	4,991	13,170	10,127
Office expenses	-	5,021	5,021	1,045
Printing, postage & stationary	-	12,566	12,566	3,005
Legal and professional fees	-	52,291	52,291	22,723
Sundry expenses	-	6,646	6,646	1,854
Volunteer expenses	-	8,413	8,413	4,539
IT costs	-	11,429	11,429	21,950
Professional subscriptions	-	381	381	-
Depreciation	-	12,070	12,070	3,042
Governance costs	-	15,511	15,511	5,820
	460,075	555,297	1,015,373	844,953

The notes on pages 18 to 32 form an integral part of these financial statements.

## Phoenix Women's Aid

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

#### 8 Analysis of support costs

	Unrestricted funds £	2024 £	(Unaudited) As restated 2023 £
Auditors remuneration and other financial services	15,511	15,511	-
Examination of the financial statements	-	-	795
Legal fees	-	-	895
	<u>15,511</u>	<u>15,511</u>	<u>1,690</u>

#### 9 Net incoming/outgoing resources

Net incoming resources for the year include:

	2024 £	(Unaudited) As restated 2023 £
Operating leases - other assets	436,458	89,925
Depreciation of fixed assets	<u>12,070</u>	<u>3,042</u>

#### 10 Trustees remuneration and expenses

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

Donations made by the trustees without any conditions attached totalled £Nil for the year (2023 - £39)

#### 11 Staff costs

	2024 £	(Unaudited) As restated 2023 £
Wages and salaries	292,381	217,859
Social security costs	21,708	13,033
Pension costs	<u>4,595</u>	<u>3,402</u>
	<u>318,684</u>	<u>234,294</u>

The notes on pages 18 to 32 form an integral part of these financial statements.

## Phoenix Women's Aid

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

#### 11 Staff costs (continued)

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:

	2024	(Unaudited) As restated 2023
	No	No
Managing Director	1	1
Other staff	12	7
	<u>13</u>	<u>8</u>

The average number of employees on a headcount basis was 13 (2023: 10)

The total employee benefits of the key management personnel of the charitable company were £47,083 (2023 - £18,814).

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

#### 12 Auditors' remuneration

	2024	(Unaudited) As restated 2023
	£	£
Auditor's remuneration	<u>12,500</u>	<u>-</u>

The notes on pages 18 to 32 form an integral part of these financial statements.

## Phoenix Women's Aid

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

#### 13 Taxation

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

#### 14 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
<b>Cost</b>			
At 1 January 2024 (As restated)	60,346	10,925	71,271
Additions	<u>16,907</u>	<u>-</u>	<u>16,907</u>
At 31 December 2024	<u>77,253</u>	<u>10,925</u>	<u>88,178</u>
<b>Depreciation</b>			
At 1 January 2024 (As restated)	27,556	4,905	32,461
Charge for the year	<u>10,565</u>	<u>1,505</u>	<u>12,070</u>
At 31 December 2024	<u>38,121</u>	<u>6,410</u>	<u>44,531</u>
<b>Net book value</b>			
At 31 December 2024	<u>39,132</u>	<u>4,515</u>	<u>43,647</u>
At 31 December 2023 (As restated)	<u>32,790</u>	<u>6,020</u>	<u>38,810</u>

#### 15 Debtors

	2024	(Unaudited) As restated 2023
	£	£
Prepayments	4,706	4,411
Other debtors	<u>46,169</u>	<u>3,554</u>
	<u>50,875</u>	<u>7,965</u>

The notes on pages 18 to 32 form an integral part of these financial statements.

## Phoenix Women's Aid

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

#### 16 Cash and cash equivalents

	2024	(Unaudited) As restated 2023
	£	£
Cash on hand	4,474	17,115
Cash at bank	187,244	111,793
	<u>191,718</u>	<u>128,908</u>

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

	2024	(Unaudited) As restated 2023
	£	£
Trade creditors	102	501
Other taxation and social security	4,549	4,529
Other creditors	52,913	30,205
Accruals	13,699	5,144
	<u>71,263</u>	<u>40,379</u>

#### 18 Pension and other schemes

##### Defined contribution pension scheme

The charitable company operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charitable company to the scheme and amounted to £4,595 (2023 - £3,402).

## Phoenix Women's Aid

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

#### 19 Commitments

##### Operating leases

The total of future minimum lease payments is as follows:

	2024 (Unaudited)	
	As restated	
	2023	
	£	£
No later than one year	97,788	89,925
Later than one year and not later than five years	139,833	65,125
	<u>237,621</u>	<u>155,050</u>

The notes on pages 18 to 32 form an integral part of these financial statements.

## Phoenix Women's Aid

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

#### 20 Prior year adjustment

A prior year adjustment has been made to recognise donated assets received in previous years that were not recorded at the time. These assets should have been included in the financial statements in accordance with the Charities SORP (FRS 102). As a result, the specific funds as at 1 January 2024 have been increased by £29,811, with a corresponding increase in fixed assets. Comparative figures have been restated. There is no impact on the current year's results.

#### 21 Movement in funds

	(Unaudited) As restated Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2024 £
<b>Unrestricted funds</b>					
<i>General</i>					
General Funds	96,127	1,058,640	(932,963)	(6,827)	214,977
<b>Restricted funds</b>					
Screwfix Foundation	5,000	-	(5,000)	-	-
Community Fund	34,177	88,332	(129,667)	7,158	-
Don't be alone at Christmas	-	1,000	(1,000)	-	-
eVisa	-	11,483	(11,586)	103	-
Domestic abuse	-	2,906	(2,472)	(434)	-
Active therapy	-	999	(999)	-	-
	<u>39,177</u>	<u>104,720</u>	<u>(150,724)</u>	<u>6,827</u>	<u>-</u>
<b>Total funds</b>	<u>135,304</u>	<u>1,163,360</u>	<u>(1,083,687)</u>	<u>-</u>	<u>214,977</u>

The notes on pages 18 to 32 form an integral part of these financial statements.



## Phoenix Women's Aid

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

#### 22 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds at 31 December 2024 £
Tangible fixed assets	43,647	-	43,647
Current assets	227,206	15,388	242,594
Current liabilities	(27,097)	(44,166)	(71,263)
Total net assets	<u>243,756</u>	<u>(28,778)</u>	<u>214,978</u>

	Unrestricted Funds £	Restricted funds £	(Unaudited) As restated Total funds at 31 December 2023 £
Tangible fixed assets	8,999	-	8,999
Current assets	97,696	39,177	136,873
Current liabilities	(40,379)	-	(40,379)
Total net assets	<u>66,316</u>	<u>39,177</u>	<u>105,493</u>

#### 23 Analysis of net funds

	At 1 January 2024 £	Cash flows £	At 31 December 2024 £
Cash at bank and in hand	<u>128,908</u>	<u>62,809</u>	<u>191,717</u>
Net debt	<u>128,908</u>	<u>62,809</u>	<u>191,717</u>

The notes on pages 18 to 32 form an integral part of these financial statements.

## Phoenix Women's Aid

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

#### 23 Analysis of net funds (continued)

	At 1 January 2023 £	Cash flows £	(Unaudited) As restated At 31 December 2023 £
Cash at bank and in hand	37,241	91,667	128,908
Net debt	37,241	91,667	128,908

#### 24 Related party transactions

At the year end, a balance of £1,902 was due to the Managing Director of the charity.

This amount relates to the Managing Director's unclaimed expenses incurred personally on behalf of the charity.