Charity registered number: 1183300

Phoenix WoMen's Aid

Trustees' Report and Financial Statements

for the Year Ended 31 December 2025

Phoenix WoMen's Aid

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 8
Statement of Trustees' Responsibilities	9
Independent Auditors' Report	10 to 12
Statement of Financial Activities	13
Balance Sheet	14
Statement of Cash Flows	15
Notes to the Financial Statements	16 to 31

Phoenix WoMen's Aid

Reference and Administrative Details

Trustees	Mr Alan Elvidge Miss Hayley Cartwright Ms Jane Cartwright Mrs Zabida Rashid
Senior Management	Ms Vesta Ryng
Charity registration number	1183300
Registered Office	12 - 13 Priory Place Doncaster South Yorkshire DN1 1BL
Auditor	Hawsons Chartered Accountants 5 Sidings Court White Rose Way Doncaster South Yorkshire DN4 5NU
Bankers	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' Report

The Trustees present their report and the audited financial statements of the charity for the year ended 31 December 2025.

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

Nature of governing document

The organisation operates as a Charitable Incorporated Organisation (CIO) registered on the 8th May 2019 with the Charities 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 Commission adopted on 8th May 2019.

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:

- Physical or sexual abuse;
- Violent or threatening behaviour;
- Controlling or coercive behaviour;
- Psychological, emotional or other abuse.

This includes associated abuses that include:

- Honour Based Violence (HBV);
- Forced Marriage;
- Female Genital Mutilation (FGM);
- Modern Day Slavery.

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 including the Freedom Programme, You and Me Mum and Helping Hands;
• Confidential supportive emergency satellite and first step move-on dispersed accommodation;
• Confidential supportive emergency accommodation and subsistence for victims fleeing Domestic Violence and Abuse who have no recourse to public funds;
• Access to personal and household essentials, in crisis, through our Charity shops;
• Regulated immigration advice and support for destitute victims with no recourse to public funds;
• Regulated legal advice and support for victims of Domestic Violence and Abuse;
• Counselling and therapeutic support including an annual trip to the coast;
• Provision of creativity workshops and studio space to enable survivors to process trauma, regain personal agency, build self esteem and stronger interpersonal relationships;
• Provision of Children, Young Persons and families' therapeutic space;
• Volunteering opportunities;
• Transferable Skills support programme delivered in safe environments to promote life skills and wellbeing;
• 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 the Domestic Abuse and the provision available to victims needing to help;
• Consultation and collaboration initiatives that enable clients and residents to inform service provision and sustainability;
• Providing opportunities for survivors accessing services to contribute to the running of the charity to build their confidence, self-esteem and self-worth.
• Access to public platforms that facilitate Survivor artworks and raise awareness of Domestic Violence and Abuse.

Phoenix WoMen’s Aid referrals access different services across the organisation, which is divided into 3 categories that have evolved in response to client need, over time, with reference to the Charity's Community HUB spaces:

• Women, Girls, LGBT+;
• Men, Boys, LGBT+;
• Children, Young People & Families.

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.

Structure, governance and management

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, Counselling, Law 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.

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), Safeguarding, 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.

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.

Achievements and performance
Our charity continued to increase income to support growth, sustain current provision, increase capacity and continue to meet client need. This includes:

• Increased capacity with a full-time solicitor and trainee solicitor to operationally implement a legal department within the Charity;
• Increased capacity through the recruitment of a Health and Safety Champion to collaborate and consult with residents, clients, volunteers and staff in the effective management of facilities and operations;
• Continue to work towards securing our Social Landlord's Licence, complying with our Licenses and membership requirements of professional bodies that support our Charity Objects and activities;
• Continue to promote opportunities for volunteering and peer support within the Charity;
• Exhibited artwork by victims and survivors, which included visual and written poetry at the Doncaster Gallery and facilitated a library tour of our art, which has proved to be extremely effective in raising awareness of Domestic Abuse, with over 900 visitors and publication in the local media.

The purchase of the Charity Shop is ongoing with it being taken over by Liquidators. The mortgage offer has expired with communications ongoing.

Phoenix continues to deliver frontline services and respond to crisis as well as offer 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 activites for use respectively by women and girls, men and boys, families and LGBT+.

The Charity’s focus during 2025, has been to continue to develop and advance the operational infrastructure brought into the charity in 2023.

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 is always an ongoing concern as we continue to support growth, sustain provision, increase capacity and continue to meet client need. Our charity shops in the Doncaster City Centre and online support this income generation. Towards the end of 2025, we acquired premises, which are currently being refurbished to provide a safe creative studio space, host our Survivors artwork as part of our permanent Domestic Abuse Exhibition ‘Rising from the Ashes’, and original donated artworks and materials for sale, to raise funds for the charity.

Income generation continues to increase both in terms of reserves, designated restricted and unrestricted funds but so has expenditure. The need to acquire more leased properties 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;
- The Local Authority;
- Amazon;
- IKEA;
- eVisa Grant through Government Office;
- Individual Donators;
- Local Businesses and Organisations.

Our Charity shops are not only vital to the generation of unrestricted income but 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, they provide goods in crisis to clients, opportunities for clients to get involved with the charity's activities if they wish to do this and the recycling of furniture and goods supports the environment and sustainable development.

Phoenix WoMen's Aid professional memberships continue.

We have a case management system and IT operating framework which provides the monitoring tools that facilitate quantitative and qualitative data collection which is regularly reviewed and provides an insight into the robustness of this system, for both the charity and external stakeholders, whilst ensuring the anonymity of our service beneficiaries.

Trustees express their recognition of our 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.

Risk management

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; accountants on financial matters; the Charity's legal team with legal matters; and advice from third party organisations with reference to government guidance is sought, where needed.

Financial review

Policy on reserves

As at 31 December 2025, the total reserves carried forward amounted to £373,419, of which £359,441 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.

Having considered these requirements, the trustees have quantified the level of reserves required by the charity at £350,000. This amount is considered sufficient to enable the charity to meet its contractual obligations, manage unforeseen expenditure, maintain continuity of services and provide an appropriate level of financial resilience. The trustees review the adequacy of this target reserve level annually as part of their ongoing financial governance responsibilities.

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

• Redundancies with one month's notice. Trustees need to agree a redundancy cap benchmarked with Government practice and in discussion with Accountant.
• 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.

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 in accordance with the terms of the relevant funding. Unspent restricted funds at the year end are carried forward for application to the relevant purposes in future periods.

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

Our plans for 2026 include:

• Secure professional membership for the Charity with a counselling regulatory body;
• Continue to communicate and make efforts to secure the purchase of 24 SSG Charity Shop to bring an asset into the Charity and reduce operating costs;
• Develop Peer Support and Volunteering opportunities;
• Grow our legal team to extend services to include divorce, court orders and Domestic Abuse client cases with visas that are not spousal;
• Open and sustain the Survivor's art gallery and safe, creative studio space including a permanent Domestic Abuse exhibition;
• Continue to work towards securing our Social Landlord's Licenses, complying with our Licences and membership requirements of professional bodies that support our Charity Objects and activities;
• Extend the parameters of our publicity campaigns by exhibiting artwork by the Charity's victims and survivors;
• Continue to apply for restricted grant funding to support operational delivery and development and sustain the Charity's reserves.

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 October 2026 and signed on its behalf by:

Jane Cartwright

.....
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 2025

Opinion

We have audited the financial statements of Phoenix WoMen's Aid (the 'charity') for the year ended 31 December 2025, which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows, and the 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 2025 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.

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 charity'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:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; 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 9, the trustees 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.

Auditor responsibilities for the audit of the financial statements

We have been appointed auditor under 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.

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;
- Reviewing minutes of Trustee meetings;
- 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.

Independent Auditor's Report to the Members of Phoenix WoMen's Aid (continued)
For the year ended 31 December 2025

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/auditorsresponsibilities. This description forms part of our auditor's report.

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

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Hawsons

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

30 October 2026

Hawsons are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

Phoenix WoMen's Aid

Statement of Financial Activities for the Year Ended 31 December 2025

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	(As restated) Total 2024 £
Incoming resources					
Donations and legacies	2	28,337	11,634	39,971	349,346
Charitable activities	3	848,616	-	848,616	630,393
Other trading activities	4	411,423	-	411,423	365,982
Other income	5	-	-	-	11
Total incoming resources		1,288,376	11,634	1,300,010	1,345,732
Resources expended					
Raising funds	6	(59,387)	-	(59,387)	(68,314)
Charitable activities	7	(1,062,659)	(201,894)	(1,264,553)	(1,015,373)
Total expenditure		(1,122,046)	(201,894)	(1,323,940)	(1,083,687)
Net incoming resources/(outgoing resources)		166,330	(190,260)	(23,930)	262,045
Transfers between funds		(28,590)	28,590	-	-
Net movement in funds		137,740	(161,670)	(23,930)	262,045
Reconciliation of funds					
Total funds brought forward		221,701	175,648	397,349	135,304
Total funds carried forward	21	359,441	13,978	373,419	397,349

All of the charity'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.

Phoenix WoMen's Aid

(Registration number: 1183300)
Balance Sheet as at 31 December 2025

	Note	2025 £	(As restated) 2024 £
Fixed assets			
Tangible assets	14	55,125	43,647
Current assets			
Debtors	15	44,674	189,081
Cash at bank and in hand	16	344,048	191,718
		388,722	380,799
Creditors: Amounts falling due within one year	17	(70,428)	(27,097)
Net current assets		318,294	353,702
Net assets		373,419	397,349
Charity funds			
Restricted funds		13,978	175,648
Unrestricted funds		359,441	221,701
Total charity funds	21	373,419	397,349

The financial statements on pages 13 to 31 were approved by the trustees, and authorised for issue on 29 October 2026 and signed on their behalf by:

Jane Cartwright

.....
Ms Jane Cartwright
Trustee

Phoenix WoMen's Aid

Statement of Cash Flows for the Year Ended 31 December 2025

	Note	2025 £	(As restated) 2024 £
Cash flows from operating activities			
Net cash (expenditure)/income		(23,930)	262,045
Adjustments to cash flows from non-cash items			
Depreciation		16,348	12,070
Donated capital and capital grants		(7,750)	(8,507)
		(15,332)	265,608
Working capital adjustments			
Decrease/(increase) in debtors	15	144,407	(181,116)
Increase/(decrease) in creditors	17	43,331	(13,282)
Net cash flows from operating activities		172,406	71,210
Cash flows from investing activities			
Acquisitions of tangible assets		(20,076)	(8,400)
Net increase in cash and cash equivalents		152,330	62,810
Cash and cash equivalents at 1 January		191,718	128,908
Cash and cash equivalents at 31 December		344,048	191,718

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

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 Charities Act.

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.

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 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 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, audit and other services provided by the auditor, and trustees meetings and reimbursed expenses.

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.

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).

2 Income from donations and legacies

	Unrestricted fund £	Restricted funds £	Total 2025 £	(As restated) Total 2024 £
Grants, including capital grants;				
Donations from individuals	28,337	-	28,337	62,254
Community fund	-	-	-	270,704
eVisa	-	9,890	9,890	11,483
Active therapy	-	-	-	999
Domestic abuse hub	-	1,744	1,744	2,906
Don't be alone at Christmas	-	-	-	1,000
	28,337	11,634	39,971	349,346

In the prior year, total income from donations and legacies totalled £349,346 of which £62,254 was unrestricted and £287,092 was restricted.

3 Income from charitable activities

	Unrestricted funds £	Total 2025 £	(As restated) Total 2024 £
Supporting victims of domestic abuse	848,616	848,616	630,393

In the prior year, total income from charitable activities totalled £630,393, all of which was unrestricted.

4 Income from other trading activities

	Unrestricted funds £	Total 2025 £	(As restated) Total 2024 £
Trading income;			
Sales of donated goods	411,423	411,423	365,982
	411,423	411,423	365,982

In the prior year, total income from other trading activities totalled £365,982, all of which was unrestricted.

5 Other income

	Total 2025 £	(As restated) Total 2024 £
Other income	-	11

In the prior year, other income totalled £11, all of which was unrestricted.

6 Expenditure on raising funds

	Unrestricted fund £	Total 2025 £	(As restated) Total 2024 £
Fundraising trading costs	2,971	2,971	6,531
Rent and rates	51,343	51,343	52,833
Light, heat and utilities	3,241	3,241	6,232
Repairs and maintenance	1,832	1,832	2,718
	59,387	59,387	68,314

In the prior year, total expenditure on raising funds totalled £68,314, all of which was unrestricted.

7 Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Total 2025 £	(As restated) Total 2024 £
Supporting victims of domestic abuse	1,062,659	201,894	1,264,553	1,015,373

In the prior year, total expenditure on charitable activities totalled £1,015,373 of which £864,649 was unrestricted and £150,724 was restricted.

	Activity undertaken directly £	Activity support costs £	Total 2025 £	(As restated) Total 2024 £
Rent and rates	527,635	-	527,635	423,610
Wages and salaries	-	406,282	406,282	318,684
Light, heat and utilities	101,917	38,345	140,262	84,412
Beneficiary support costs	3,178	-	3,178	3,748
Repairs and maintenance	6,630	21,215	27,845	32,224
Motor and travel	-	6,879	6,879	8,670
Insurance	-	8,389	8,389	6,526
Telephone and fax	-	9,782	9,782	13,170
Office expenses	-	5,506	5,506	5,021
Printing, postage & stationery	-	17,517	17,517	12,566
Legal and professional fees	-	40,495	40,495	52,291
Sundry expenses	-	4,503	4,503	6,646
Volunteer expenses	-	17,291	17,291	8,413
IT costs	-	17,164	17,164	11,429
Professional subscriptions	-	777	777	381
Depreciation	-	16,348	16,348	12,070
Governance costs (see note 8)	-	14,700	14,700	15,511
	639,360	625,193	1,264,553	1,015,373

In the prior year, total expenditure on charitable activities totalled £1,015,373 of which £460,075 related to activity undertaken directly and £555,297 related to activity support costs.

8 Analysis of governance costs

	Unrestricted fund £	Total 2025 £	(As restated) Total 2024 £
Auditor's remuneration and accountancy fees	14,700	14,700	15,511
	14,700	14,700	15,511

In the prior year, governance costs totalled £15,511, all of which was unrestricted.

9 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2025 £	(As restated) 2024 £
Operating leases - other assets	578,978	436,458
Depreciation of fixed assets	16,348	12,070

10 Trustees remuneration and expenses

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

There were no trustee expenses paid or donations received from trustees in either year.

11 Staff costs

The aggregate payroll costs were as follows:

	2025 £	(As restated) 2024 £
Staff costs during the year were:		
Wages and salaries	369,638	292,381
Social security costs	31,022	21,708
Pension costs	5,622	4,595
	406,282	318,684

11 Staff costs (continued)

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

	2025 No	2024 No
Managing Director	1	1
Other staff	14	12
	15	13

The average number of employees on a headcount basis was 15 (2024: 13)

The total employee benefits of the key management personnel of the charity were £56,473 (2024 - £47,083). The key management personnel of the charity comprise the Managing Director.

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

12 Auditors' remuneration

	2025	(As restated) 2024
	£	£
Auditor's remuneration	13,125	12,500
Non-audit services	1,575	3,011
	14,700	15,511

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			
At 1 January 2025	77,253	10,925	88,178
Additions	20,330	7,496	27,826
At 31 December 2025	97,583	18,421	116,004
Depreciation			
At 1 January 2025	38,121	6,410	44,531
Charge for the year	14,126	2,222	16,348
At 31 December 2025	52,247	8,632	60,879
Net book value			
At 31 December 2025	45,336	9,789	55,125
At 31 December 2024	39,132	4,515	43,647

15 Debtors

	2025 £	(As restated) 2024 £
Prepayments	3,773	4,706
Accrued income	18,714	153,594
VAT recoverable	5,411	5,507
Other debtors	16,776	25,274
	44,674	189,081

16 Cash and cash equivalents

	2025 £	(As restated) 2024 £
Cash on hand	3,559	4,474
Cash at bank	340,489	187,244
	344,048	191,718

17 Creditors: amounts falling due within one year

	2025	(As restated) 2024
	£	£
Trade creditors	102	102
Other taxation and social security	11,315	4,549
Other creditors	44,311	8,747
Accruals	14,700	13,699
	70,428	27,097

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 £5,622 (2024 - £4,595).

Contributions totalling £213 (2024: £1,007) were outstanding at the Balance Sheet date and are included in other creditors.

19 Commitments

Operating leases

The total of future minimum lease payments is as follows:

	2025	2024
	£	£
No later than one year	166,803	97,788
Later than one year and not later than five years	156,156	139,833
	322,959	237,621

20 Prior year adjustment

	Debtors £	Creditors (under 1 year) £	Restricted funds £	Unrestricted funds £
At 31 December 2024	50,875	(71,263)	-	214,977
Prior period adjustment 1	138,206	44,166	182,372	-
Prior period adjustment 2	-	-	(6,724)	6,724
At 31 December 2024 (restated)	**189,081**	**(27,097)**	**175,648**	**221,701**

A prior year adjustment has been made to recognise income of £44,166, which had been deferred at the previous year end and included in other creditors. The income did not meet the criteria for deferral in accordance with the Charities SORP (FRS 102) and should have instead been recognised as income in the prior year.

In addition, income of £138,206 received during the year ended 31 December 2025 met the recognition criteria at 31 December 2024 but was omitted from the prior year financial statements.

The charity also identified errors in the allocation of balances between restricted funds in the prior year. Accordingly, the comparative fund balances have been restated to reflect the correct allocation of brought forward restricted fund balances.

Accordingly, the comparative figures have been restated to recognise the income in the year ended 31 December 2024 and to correct the allocation of restricted fund balances. The effect of the income adjustment is to increase prior year income and net movement in funds by £182,372 and to increase restricted funds carried forward at 31 December 2024 by £182,372.

21 Movement in funds

	(As restated) Balance at 1 January 2025 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2025 £
Unrestricted funds					
General					
General Funds	221,701	1,288,376	(1,122,046)	(78,590)	309,441
Designated					
Property Purchase Fund	-	-	-	50,000	50,000
Total unrestricted funds	221,701	1,288,376	(1,122,046)	(28,590)	359,441
Restricted funds					
Community Fund	175,214	-	(161,236)	-	13,978
eVisa	434	9,890	(37,480)	27,156	-
Domestic Abuse Hub	-	1,744	(3,178)	1,434	-
	175,648	11,634	(201,894)	28,590	13,978
Total funds	397,349	1,300,010	(1,323,940)	-	373,419

Transfers from unrestricted funds to restricted funds represent expenditure on specific projects which the trustees had agreed would be funded from unrestricted reserves.

During the year, the trustees designated £50,000 of unrestricted funds for the future purchase of a property to support the charity's strategic objectives. This transfer represents an internal designation of unrestricted funds and does not create a legal or external restriction on the use of the funds.

21 Movement in funds (continued)

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	(As restated) Balance at 31 December 2024 £
Unrestricted funds					
Unrestricted fund					
General Funds	96,127	1,058,640	(933,962)	896	221,701
Restricted funds					
Screwfix foundation	5,000	-	(5,000)	-	-
Community Fund	34,177	270,704	(129,667)	-	175,214
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)	-
	39,177	287,092	(149,725)	(896)	175,648
Total funds	135,304	1,345,732	(1,083,687)	-	397,349

Transfers from unrestricted funds to restricted funds represent expenditure on specific projects which the trustees had agreed would be funded from unrestricted reserves.

During the prior year, assets purchased from the Active Therapy Fund were transferred from restricted funds to unrestricted funds. The transfer reflects the trustees' assessment that the assets are now held and used as general-purpose assets of the charity following fulfilment of the original restricted purpose, in accordance with the Charities SORP (FRS 102).

22 Analysis of net assets between funds

	Unrestricted fund £	Designated £	Restricted funds £	Total funds at 31 December 2025 £
Tangible fixed assets	55,125	-	-	55,125
Current assets	324,744	50,000	13,978	388,722
Current liabilities	(70,428)	-	-	(70,428)
Total net assets	309,441	50,000	13,978	373,419

22 Analysis of net assets between funds (continued)

	Unrestricted fund £	Restricted funds £	(As restated) Total funds at 31 December 2024 £
Tangible fixed assets	43,647	-	43,647
Current assets	205,151	175,648	380,799
Current liabilities	(27,097)	-	(27,097)
Total net assets	221,701	175,648	397,349

23 Analysis of net funds

	At 1 January 2025 £	Cash flows £	At 31 December 2025 £
Cash at bank and in hand	191,718	152,330	344,048
Net debt	191,718	152,330	344,048

	At 1 January 2024 £	Financing cash flows £	At 31 December 2024 £
Cash at bank and in hand	128,908	62,810	191,718
Net debt	128,908	62,810	191,718

24 Related party transactions

During the year, the Managing Director, who is considered a related party by virtue of their position within the charity, provided a loan of £15,000 to support the charity. In addition, the Managing Director incurred expenditure personally on behalf of the charity, which remained unclaimed at the year end.

As at 31 December 2025, an amount of £18,388 (2024: £1,902) was due to the Managing Director. This balance comprised of the outstanding loan of £15,000 together with reimbursable expenses incurred on behalf of the charity. The loan was unsecured, interest-free and repayable on demand. No amounts were written off or provided against during the year.

During the year, the charity rented a property from the Managing Director whereby rent of £8,700 (2024: £725) was paid under a tenancy agreement. The trustees consider the rent charged to be at market rates. As at 31 December 2025, £nil (2024: £nil) was outstanding.

During the year, donations of £230 (2024: £nil) were received from the Managing Director. The donations were made unconditionally and no amounts were outstanding at the year end (2025: £nil).

During the year, the charity paid £11,381 (2024: £12,473) to the son of a Trustee in respect of property management consultancy services provided to the charity.