

**COMPANY REGISTRATION NUMBER: SC124795**

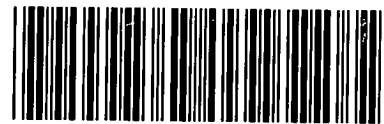
**CHARITY REGISTRATION NUMBER: SC006691**

**Dundee Women's Aid Company Limited**  
**Company Limited by Guarantee**  
**Financial Statements**  
**31 March 2019**

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**SCT**

**31/08/2019**

**#300**

**COMPANIES HOUSE**

**PATERSON BOYD & Co.**  
**Chartered Accountants**

# **Dundee Women's Aid Company Limited**

**Company Limited by Guarantee**

## **Financial Statements**

**Year ended 31 March 2019**

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# Dundee Women's Aid Company Limited

## Company Limited by Guarantee

### Directors' Annual Report

Year ended 31 March 2019

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The directors, present their report and the financial statements of the charity for the year ended 31 March 2019.

#### Reference and administrative details

<b>Registered charity name</b>	Dundee Women's Aid Company Limited	
<b>Charity registration number</b>	SC006691	
<b>Company registration number</b>	SC124795	
<b>Principal office and registered office</b>	45 North Lindsay Street Dundee DD1 1PW	
<b>The directors</b>	Pamela Brunt Janice Aitken Norma McGovern Dianne Cantali Tara Quinn Margaret Adamson Patricia Baxter Michelle Whitelaw Heather Anderson Linda Anderson	(Appointed 22 October 2018) (Appointed 13 February 2019) (Resigned 20 August 2018) (Resigned 14 November 2018)
<b>Company secretary</b>	Pamela Brunt	

#### Key management personnel

Chief Executive Officer	Mary Miller
Women's Services Manager	Sophie Gwyther
Women's Services Manager	Katherine Lonergan
Children's Services Manager	Lucie Kapasi

# **Dundee Women's Aid Company Limited**

**Company Limited by Guarantee**

**Directors' Annual Report** *(continued)*

**Year ended 31 March 2019**

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**Auditor** Paterson Boyd & Co Limited  
Chartered Accountants & Statutory Auditor  
18 North Street  
Glenrothes  
Fife  
KY7 5NA

**Bankers** Royal Bank of Scotland  
3 High Street  
Dundee  
DD1 9LY

CAF  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JT

## **Structure, governance and management**

### **Governing document**

The organisation is a charitable company limited by guarantee. It was registered as a charity in 1974 and incorporated in 1992. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up the members are required to contribute £1.

### **Recruitment and Appointment of Management Committee**

The Directors of the company are also charity trustees for the purpose of charity law and under the Company's Articles are known as members of the Board of Directors and are listed on page 1. Members elect Directors at our Annual General Meeting.

Due to the nature of domestic abuse much of the charity's work inevitably focuses upon women, children and young people (CYP). It is the aim of the Board of Directors that the needs of this group are appropriately reflected through the diversity of the trustee body. There is a strong group of eight Directors with a variety of backgrounds in management, education, finance, administration, health, marketing and domestic abuse. There are two new Directors going through induction training, another is due to be co-opted onto the Board in June 2019. It remains an ongoing priority to recruit more Directors to ensure a wide range of skills.

# **Dundee Women's Aid Company Limited**

## **Company Limited by Guarantee**

### **Directors' Annual Report *(continued)***

**Year ended 31 March 2019**

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#### **Structure, governance and management *(continued)***

##### **Risk Management**

The Board of Directors has conducted a review of the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate risks the charity faces.

Funding remains a significant area of uncertainty and successful diversification of funding has continued to contribute to overheads. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects.

Directors review policies regularly to ensure they comply with current legislation, best practice and staff training.

##### **Organisational Structure**

Dundee Women's Aid (DWA) has a Board of Directors which meets monthly and is responsible for the strategic direction and planning of the charity, and directly provides support and appraisal for the manager.

Day to day responsibility for the provision of the service rests with the CEO and the paid workers employed by the Board with additional input from volunteers.

The remuneration of key management is set by reference to external equivalent roles and is approved at board level as part of the budgetary process.

##### **Related Parties**

In so far as it is complementary to the charity's objects, the charity is guided by both local and national domestic abuse policy. At a national level domestic abuse service provision is steered by the Scottish Government (SG) national strategy to address domestic abuse 'Equally Safe: Scotland's strategy for preventing and eradicating violence against women and girls'.

The Dundee Domestic Violence against Women Partnership is the local partnership charged with responsibility for delivering the national domestic abuse strategy and includes representatives from, amongst others, the local authority, police, health and voluntary sector agencies. Achievements during the year and future developments report on a number of projects arising from partnership working.

Scottish Women's Aid (SWA) is the national group to which DWA affiliates as part of a network of independent local women's aid groups. SWA provides support to and advises local groups on various policies, and strategic and training issues.

# **Dundee Women's Aid Company Limited**

## **Company Limited by Guarantee**

### **Directors' Annual Report *(continued)***

**Year ended 31 March 2019**

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#### **Objectives and activities**

The principal objectives of Dundee Women's Aid are:

- a) The provision of public benefit through the relief of women and CYP who have experienced or are in fear of domestic abuse by:
  - (i) the provision of temporary refuge accommodation;
  - (ii) providing support and information on access to other services;
  - (iii) providing structured supportive opportunities to allow these women and CYP to make choices for their future;
  - (iv) liaising with other services, including the police, and advocating for women and CYP affected by domestic abuse within legal and other protection services.
- b) The advancement of education by:
  - (i) raising awareness of the effects of domestic abuse with the public and with young people in particular;
  - (ii) providing opportunities for women and CYP to shape the development of services, policy and practice.
- c) The promotion of equality and diversity by upholding and promoting the rights of all women and CYP - regardless of their ethnicity, religion or cultural background who have experienced domestic abuse - in the belief that violence against women is symptomatic of wider structural inequalities in society, and thus mainly perpetrated by men.

#### **Strategic report**

The following sections for achievements and performance and financial review form the strategic report of the charity.

#### **Achievements and performance**

##### **Overview**

The office premises are at 45 North Lindsay Street, Dundee and being city centre based maximises accessibility for service users. Support line cover is from 9.30-4.30, Monday-Friday (answer phone only during the 12.30-1.30pm lunch hour and on Thursday afternoons). There is no specific drop in times but appointments are arranged as necessary. The National Domestic Abuse Helpline operates 24-hours and is now managed by SWA. Safe accommodation was provided in several refuges which provided a total of 17 spaces. The Directors have appreciated the way the services to abused women and children have been maintained at a high standard and this was reflected in the Care Inspectorate reports. Safe and Together is a framework for improving how agencies, particularly those involved in child protection procedures, deal with situations of domestic abuse. Dundee City Council (DCC) is committed to progressing this in Dundee and we fully support this. Both Service Managers have received the training and are champions. The approach is being embedded into daily working practices.

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# **Dundee Women's Aid Company Limited**

## **Company Limited by Guarantee**

### **Directors' Annual Report *(continued)***

**Year ended 31 March 2019**

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#### **Achievements and performance *(continued)***

##### **Refuge, Follow On and Outreach**

The advice and information in the office and the refuges is the core work provided by the women's support team along with the service to children provided by the children's team. We supported 414 new women during the year, in total 521 women received a service. Ninety-nine of these women and 84 children requested refuge accommodation; 50 women and 38 children could not be accommodated mainly due to lack of space.

In total, 49 women and 46 children were newly admitted to the refuges.

Augmenting this is the Follow-On service for women leaving refuge and settling back into the community in their own tenancy and an Outreach service for women and CYP who do not choose refuge. They are either seen by a worker in the office or visited out in the community. One hundred and fourteen women were supported by our Follow-On or Outreach Service. In refuge most work with women and children is 1:1 work based on the individual's needs using a personal support plan. The work has included viewing new tenancies, budgeting, safety issues, legal matters, housing, information about the new communities and resources within it, and working through the effects of domestic abuse using a healthy relationships pack. It has been encouraging to see women accessing training, start college courses and volunteering.

##### **The Freedom Programme**

This replaced our Independent Living Skills Group which ran for eight years. The Freedom Programme is a 12-week group work programme which examines the roles played by attitudes and beliefs on the actions of abusive men and the responses of victims and survivors. The aim is to help women to make sense of and understand what has happened to them. It is the basis for better future choices, not repeating patterns of the past and healthier relationships. It builds confidence and enables women to utilise the new understanding they have about healthy and unhealthy relationships. The Freedom Programme also describes in detail how children are affected by being exposed to this kind of abuse and very importantly how their lives are improved when the abuse is removed. This is offered twice per year and 15 women participated in it. Following the success of Freedom, women attending fed back that they felt they would benefit from something after this to reinforce their learning from the programme. The Freedom Forever programme was introduced and ran for the first time in the last year, with women who have completed the Freedom Programme eligible to attend. So far nine women participated. This programme very much builds on learning from the Freedom Programme looking further at moving forward and covers topics such as new relationships, child protection, the legal system, assertiveness, as well as revisiting and reinforcing earlier material around the tactics of perpetrators.

# **Dundee Women's Aid Company Limited**

## **Company Limited by Guarantee**

### **Directors' Annual Report *(continued)***

**Year ended 31 March 2019**

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#### **Achievements and performance *(continued)***

##### **Children and Young People**

Coming to live in the refuge, CYP face many challenges: upheaval and upset of leaving the family home; losing established friends, family and pets; changing schools; settling into a new environment. For the CYP in the refuges there are opportunities to address their own needs, their hopes and fears, individually with a trusted adult, as well as through group work gaining support from others who may be going through similar experiences. We worked with 201 CYP. There were 133 sessions of group work and 644 hours of one to one support sessions with CYP. Structured group work covers issues such as trust, friendship, conflict, safety and domestic abuse.

We piloted working in St Francis Primary School and a worker was based there for a term one afternoon a week; this was funded through the school's Pupil Equity Fund and was so successful that we will be expanding this to a full day per week for one year. The worker met children 1-1 or in small group sessions, and four children benefited from this input.

##### **Children in Need**

Children in Need again supported us with the salaries for two holiday children's workers for this year. They provided a 6-week programme of educational and leisure activities and outings in the summer and similar 2-week programmes in the October and Easter holidays. The children gain valuable peer group support along with fun activities which included arts and crafts, bowling and visits to parks and the planetarium.

##### **Prevention Work**

We have been funded by the Robertson and Norwood Trusts for 3 years and have secured match funding from a variety of sources such as the Wood Foundation, Alexander Moncur and Dundee Soroptimists. We have worked in 21 schools reaching approximately 4,800 pupils. We continue to expand this service. The Scottish Government (SG) places prevention high on its agenda. Extension funding for a further 2 years from the Robertson Trust is being sought and we are optimistic that it will be successful especially given we have secured match funding.

##### **MIA (MARAC Independent Advocacy)**

The MARAC (Multi-Agency Risk Assessment Conference) process is a multi-agency approach to reducing risk for repeat victims of domestic abuse. The SG's violence against women and girls (VAWG) and DCC funding provides for three staff, two advocacy workers and an assistant.

In March 2014 in partnership with Barnardo's the organisation secured 4 years' funding from the Big Lottery to expand this service to work with all high risk victims whether they go to MARAC or not. Extension funding for a further 2 years was successful. There is now a team of six staff employed by DWA or Barnardo's. Barnardo's staff advocate for any male victims. Last year the team worked with 389 service users.



# **Dundee Women's Aid Company Limited**

## **Company Limited by Guarantee**

### **Directors' Annual Report *(continued)***

**Year ended 31 March 2019**

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#### **Achievements and performance *(continued)***

##### **Shakti Outreach Worker**

DWA's sister group in Edinburgh which specialises in working with black and minority ethnicity (BME) women who have experienced domestic abuse received Big Lottery funding to extend their outreach services. A Shakti worker has been based in DWA from December 2012. The new Big Lottery funding application was successful. Shakti supported 19 new women in Dundee in the last year.

##### **Counselling Service**

This service is provided by two volunteers who are qualified counsellors and one student placement. They have supported 13 women since April 2018. We continue to seek funding to expand the service and employ a paid worker.

**Volunteer Coordinator NICE Service (Nurtured, Included, Complemented and Enhanced)** The Coordinator has been in post since July 2017 and has recruited and trained 23 volunteers who carry out various roles in the organisation such as: befriending, counselling, hairdressing, campaigning, fundraising, direct work with women and CYP.

##### **Tampon Tax Clinical Psychologist**

We successfully recruited a consultant Clinical Psychologist who started in October 2018 and is on secondment from NHS Tayside. She has worked with nine women, offered advice to 36 staff on a consultancy basis and delivered 18 Survive and Thrive sessions over three courses with 26 women having attended.

##### **Care Inspectorate Reports**

The CYP Service was inspected this year and scored 5s which equates to very good with a few subsections scoring 6 which is excellent. The Women's Support Service was inspected in February 2019 and scored 6 (excellent) for quality of management and leadership; these were unannounced inspections. The organisation will continue to strive to improve the way good practice is evidenced to optimise our next grading.

##### **Scottish Women's Aid Network**

Dundee Women's Aid is a member of the SWA Network and values the numerous opportunities to engage in an exchange of information about policy and practice issues and influence women's aid work nationally. The staff team have benefited from attendance at numerous training courses and forums. SWA have developed National Service Standards and DWA was one of the groups involved in the pilot project. The organisation awaits its third audit in the coming year. SWA secured funding to train staff in the network on the much welcomed new Domestic Abuse (Scotland) Act 2018.

# **Dundee Women's Aid Company Limited**

## **Company Limited by Guarantee**

### **Directors' Annual Report *(continued)***

**Year ended 31 March 2019**

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#### **Financial review**

##### **Funding**

Major funding remains Rent Income, Council Grant and Health and Social Care Integration funds for the core refuge and follow-on work. Health and Social Care and Housing contracts specify these services and provide a relatively secure funding base; although under pressure we were given a small increase of 1.8% from Integrated Health and Social Care other funding streams remained a standstill budget. We are in the process of submitting a review of our rent levels to optimise income from Housing Benefit.

Core funding does not allow DWA to deviate from the contract and DWA requires to source additional funding. Over the past year Big Lottery, Children in Need, Northwood Trust, Alexander Moncur Trust, Volant Trust, Tampon Tax and the SG is to name just a few who have contributed to the work with women and CYP within refuge and in the community.

Small grants are also vital in maintaining the quality of the service and reach a greater number of women experiencing domestic abuse. The need is far greater than resources allow. General donations received throughout the year top up the discretionary funds that provide emergency support and supplies for the women and CYP.

SG continues to fund the CYP's service, with DCC funding their contribution to the management costs

##### **Business Review**

The charity's statement of financial position shows a satisfactory position, accumulated funds amounting to £495,427 at the year end, represented by £248,991 restricted funds and £246,436 unrestricted funds.

The main funding streams continue providing reasonable stability although lack of inflationary increases means ever continuing efforts to economise.

##### **Results**

The results for the year are shown in the Statement of Financial Activities.

##### **Reserves Policy**

It is the policy of the charity to seek to increase and then maintain unrestricted funds to a level which equates to 3 months running costs to be in a position to be able to cover operating and support costs in the event of funding levels decreasing significantly and which would allow time for additional funding to be sought. A sufficient level of funds needs to be maintained to ensure refuge accommodation is maintained and repairs are carried out to a good standard so that refuges can continue to operate should withdrawal of funding affect the charity.

# **Dundee Women's Aid Company Limited**

## **Company Limited by Guarantee**

### **Directors' Annual Report *(continued)***

**Year ended 31 March 2019**

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

Cedar is therapeutic group work for CYP who have experienced domestic abuse and are no longer living in this environment. It was piloted in three areas in Scotland with the support of the SG and SWA. The evaluation was highly positive and with support from a funding body, DWA aims to bring it to Dundee as soon as possible but sourcing funding has been challenging.

We were relieved when Westminster's plans to remove supported accommodation from the benefits system and provide a grant to the SG was withdrawn.

The 3-year business plan will be reviewed in April 2019 with input from service users, staff and directors.

Input from service users is invaluable and key to our Communication and Marketing Strategy.

DWA will endeavour to continue to provide a high quality of service to women and any accompanying children who have experienced domestic abuse. We will continue to be active members of the SWA Network.

#### **Directors' responsibilities statement**

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

Company law requires the charity directors to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the directors are required to:

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

# Dundee Women's Aid Company Limited

## Company Limited by Guarantee

### Directors' Annual Report *(continued)*

Year ended 31 March 2019

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The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Companies Act 2006. They 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.

#### Statement as to disclosure to our auditors

Each of the persons who is a director at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a director to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

#### Auditors

Paterson Boyd & Co Limited were appointed auditors to the charity and in accordance with section 487(2) of the Companies Act 2006, a resolution proposing their reappointment will be put to the Annual General Meeting.

The directors' annual report and the strategic report were approved on 30 August 2019 and signed on behalf of the board of directors by:



Pamela Brunt  
Director

# **Dundee Women's Aid Company Limited**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of Dundee Women's Aid Company Limited**

**Year ended 31 March 2019**

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#### **Opinion**

We have audited the financial statements of Dundee Women's Aid Company Limited (the 'charity') for the year ended 31 March 2019 which comprise the statement of financial activities (including the income and expenditure account), statement of financial position, statement of cash flows and the related notes, 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 FRS 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 March 2019 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;
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **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**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

# **Dundee Women's Aid Company Limited**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of Dundee Women's Aid Company Limited**

*(continued)*

**Year ended 31 March 2019**

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#### **Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

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

We have nothing to report in respect of the following matters where the Companies Act 2006 and Charity Accounts (Scotland) Regulations 2006 (as amended) 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
  - the charitable company has not kept proper and adequate accounting records; or
  - the financial statements are not in agreement with the accounting records and returns; or
  - we have not received all the information and explanations we require for our audit.
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# **Dundee Women's Aid Company Limited**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of Dundee Women's Aid Company Limited**

*(continued)*

**Year ended 31 March 2019**

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#### **Responsibilities of directors**

As explained more fully in the directors' responsibilities statement, the directors (who are also the directors 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 directors 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 directors 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 directors either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

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

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.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
  - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
  - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
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# Dundee Women's Aid Company Limited

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Dundee Women's Aid Company Limited

(continued)

Year ended 31 March 2019

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- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's members 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 the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Neil Paterson B.A. C.A. (Senior Statutory Auditor)

For and on behalf of  
Paterson Boyd & Co Limited  
Chartered Accountants & Statutory Auditor  
18 North Street  
Glenrothes  
Fife  
KY7 5NA

Paterson Boyd & Co Limited is eligible to act as auditor in terms of section 1212 of the Companies Act 2006.



# Dundee Women's Aid Company Limited

## Company Limited by Guarantee

### Statement of Financial Activities (Including the Income and Expenditure Account)

Year ended 31 March 2019

			2019		2018
		Unrestricted	Restricted	Total funds	Total funds
	Note	funds	funds		
		£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	5	13,883	8,667	22,550	24,897
Charitable activities	6	1,094	873,895	874,990	1,107,934
Investment income	7	2,849	–	2,849	84
Other income	8	2,400	895	3,295	5,301
<b>Total income</b>		<u>20,226</u>	<u>883,457</u>	<u>903,684</u>	<u>1,138,216</u>
<b>Expenditure</b>					
Expenditure on charitable activities	9,10	15,242	896,844	912,087	906,272
<b>Total expenditure</b>		<u>15,242</u>	<u>896,844</u>	<u>912,087</u>	<u>906,272</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>4,984</u>	<u>(13,387)</u>	<u>(8,403)</u>	<u>231,944</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		241,452	262,378	503,830	271,886
<b>Total funds carried forward</b>		<u>246,436</u>	<u>248,991</u>	<u>495,427</u>	<u>503,830</u>

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 30 form part of these financial statements.

# Dundee Women's Aid Company Limited

Company Limited by Guarantee

## Statement of Financial Position

31 March 2019

	Note	2019 £	2018 £
<b>Fixed assets</b>			
Tangible fixed assets	17	2,472	6,733
<b>Current assets</b>			
Debtors	18	36,837	28,427
Cash at bank and in hand		517,082	500,105
		<u>553,919</u>	<u>528,532</u>
<b>Creditors: amounts falling due within one year</b>	19	60,964	31,435
<b>Net current assets</b>		<u>492,955</u>	<u>497,097</u>
<b>Total assets less current liabilities</b>		<u>495,427</u>	<u>503,830</u>
<b>Net assets</b>		<u>495,427</u>	<u>503,830</u>
<b>Funds of the charity</b>			
Restricted funds		248,991	262,378
Unrestricted funds		246,436	241,452
<b>Total charity funds</b>	21	<u>495,427</u>	<u>503,830</u>

These financial statements were approved by the board of directors and authorised for issue on 30 August 2019, and are signed on behalf of the board by:



Pamela Brunt  
Director

The notes on pages 18 to 30 form part of these financial statements.

# Dundee Women's Aid Company Limited

## Company Limited by Guarantee

### Statement of Cash Flows

Year ended 31 March 2019

	2019 £	2018 £
<b>Cash flows from operating activities</b>		
Net (expenditure)/income	(8,403)	231,944
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	4,261	5,803
Other interest receivable and similar income	(2,849)	(84)
Accrued expenses	7,645	716
<i>Changes in:</i>		
Trade and other debtors	(16,433)	15,931
Trade and other creditors	29,907	860
Cash generated from operations	14,128	255,170
Interest received	2,849	84
Net cash from operating activities	<u>16,977</u>	<u>255,254</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	—	(5,121)
Net cash used in investing activities	<u>—</u>	<u>(5,121)</u>
<b>Net increase in cash and cash equivalents</b>	16,977	250,133
<b>Cash and cash equivalents at beginning of year</b>	<u>500,105</u>	<u>249,972</u>
<b>Cash and cash equivalents at end of year</b>	<u>517,082</u>	<u>500,105</u>

The notes on pages 18 to 30 form part of these financial statements.

# **Dundee Women's Aid Company Limited**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 March 2019**

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#### **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in Scotland and a registered charity in Scotland. The address of the registered office is 45 North Lindsay Street, Dundee, DD1 1PW.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities measured at fair value through income or expenditure.

##### **Going concern**

There are no material uncertainties about the charity's ability to continue.

##### **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.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the directors to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the directors for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

# Dundee Women's Aid Company Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

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#### 3. Accounting policies *(continued)*

##### Income and endowments

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Where legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Investment income is included when receivable.
- Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

##### Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- 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.
- Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.
- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, as set out in the notes to the accounts.

##### Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis.

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# Dundee Women's Aid Company Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

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#### 3. Accounting policies *(continued)*

##### **Tangible assets**

Tangible fixed assets are stated at cost less depreciation. The charity capitalises items of equipment where the purchase price exceeds £1,000.

##### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	straight line over three years
Computer equipment	-	straight line over three years

##### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

##### **Financial instruments**

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 their transaction value and are subsequently measured at their settlement value.

##### **Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

#### 4. Limited by guarantee

The charity is a company limited by guarantee without share capital. Each member of the charity has undertaken to contribute an amount not exceeding £1 towards any deficit arising in the event of the charity being placed in liquidation. At the balance sheet date the charity had 4 members.

# Dundee Women's Aid Company Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

## 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
<b>Donations</b>			
Donations	<u>13,883</u>	<u>8,667</u>	<u>22,550</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
<b>Donations</b>			
Donations	<u>17,504</u>	<u>7,393</u>	<u>24,897</u>

## 6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
DCC Housing Benefit	–	242,412	242,412
Contributions to refuge running costs	1,094	12,948	14,043
Student placements	–	–	–
Supporting People	–	185,845	185,845
DCC Housing Grant	–	82,000	82,000
Scottish Government - CYP	–	129,232	129,232
Fairer Scotland Grant	–	29,587	29,587
Children in Need	–	9,622	9,622
Perth CAB - SLAB	–	–	–
Dundee CC - CYP	–	–	–
Scottish Government VAW	–	59,592	59,592
Shakti	–	3,000	3,000
Scot Govt - Tampon Tax	–	–	–
Big Lottery - BAS MIA extension	–	35,090	35,090
Northwood Trust	–	20,000	20,000
Robertson Trust	–	14,000	14,000
Big Lottery - Nice	–	46,625	46,625
Scottish Com Fund - Volant Trust	–	3,942	3,942
	<u>1,094</u>	<u>873,895</u>	<u>874,990</u>

# Dundee Women's Aid Company Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

#### 6. Charitable activities *(continued)*

	Unrestricted Funds	Restricted Funds	Total Funds 2018
	£	£	£
DCC Housing Benefit	–	267,880	267,880
Contributions to refuge running costs	1,012	4,361	5,373
Student placements	6,000	–	6,000
Supporting People	–	184,005	184,005
DCC Housing Grant	–	82,000	82,000
Scottish Government - CYP	–	129,232	129,232
Fairer Scotland Grant	–	29,294	29,294
Children in Need	–	18,209	18,209
Perth CAB - SLAB	–	7,432	7,432
Dundee CC - CYP	–	6,640	6,640
Scottish Government VAW	–	59,592	59,592
Shakti	–	4,000	4,000
Scot Govt - Tampon Tax	–	187,907	187,907
Big Lottery - BAS MIA extension	–	50,476	50,476
Northwood Trust	–	10,000	10,000
Robertson Trust	–	14,000	14,000
Big Lottery - Nice	–	45,894	45,894
Scottish Com Fund - Volant Trust	–	–	–
	<u>7,012</u>	<u>1,100,922</u>	<u>1,107,934</u>

#### 7. Investment income

	Unrestricted Funds	Total Funds 2019	Unrestricted Funds	Total Funds 2018
	£	£	£	£
Bank interest receivable	<u>2,849</u>	<u>2,849</u>	<u>84</u>	<u>84</u>

#### 8. Other income

	Unrestricted Funds	Restricted Funds	Total Funds 2019
	£	£	£
Miscellaneous income	<u>2,400</u>	<u>895</u>	<u>3,295</u>



# Dundee Women's Aid Company Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

#### 8. Other income *(continued)*

	Unrestricted Funds	Restricted Funds	Total Funds 2018
	£	£	£
Miscellaneous income	<u>4,779</u>	<u>522</u>	<u>5,301</u>

#### 9. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2019
	£	£	£
Direct charitable activities	12,117	826,839	838,958
Support costs	<u>3,125</u>	<u>70,005</u>	<u>73,129</u>
	<u>15,242</u>	<u>896,844</u>	<u>912,087</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2018
	£	£	£
Direct charitable activities	10,511	849,837	860,348
Support costs	<u>2,499</u>	<u>43,425</u>	<u>45,924</u>
	<u>13,010</u>	<u>893,262</u>	<u>906,272</u>

#### 10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2019	Total fund 2018
	£	£	£	£
Direct charitable activities	838,958	69,949	908,907	903,212
Governance costs	<u>—</u>	<u>3,180</u>	<u>3,180</u>	<u>3,060</u>
	<u>838,958</u>	<u>73,129</u>	<u>912,087</u>	<u>906,272</u>

# Dundee Women's Aid Company Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

#### 11. Analysis of support costs

	Analysis of support costs	Total 2019	Total 2018
	£	£	£
Communications and IT	25,003	25,003	21,812
General office	9,863	9,863	9,058
Finance costs	239	239	188
Governance costs	3,180	3,180	3,060
Legal & professional fees	34,844	34,844	11,806
	<u>73,129</u>	<u>73,129</u>	<u>45,924</u>

#### 12. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2019	2018
	£	£
Depreciation of tangible fixed assets	<u>4,261</u>	<u>5,803</u>

#### 13. Auditor's remuneration

	2019	2018
	£	£
Fees payable for the audit of the financial statements	<u>3,180</u>	<u>3,060</u>

#### 14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2019	2018
	£	£
Wages and salaries	567,746	583,819
Social security costs	46,413	47,908
Employer contributions to pension plans	34,646	32,943
Other employee benefits	8,553	8,613
	<u>657,358</u>	<u>673,283</u>

# Dundee Women's Aid Company Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

#### 14. Staff costs *(continued)*

The average head count of employees during the year was 27 (2018: 28). The average number of full-time equivalent employees during the year is analysed as follows:

	2019 No.	2018 No.
Charitable purposes	24	25
Management & administration	3	3
	<u>27</u>	<u>28</u>

No employee received employee benefits of more than £60,000 during the year (2018: Nil).

#### Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £119,633 (2018:£121,308).

#### 15. Directors' remuneration and expenses

During the year the charity paid £nil (2018: £12) in travelling expenses to directors of the charity.

No member of the board received any remuneration during the year.

#### 16. Taxation

As a charity, Dundee Women's Aid Company Limited is exempt from tax on income and gains falling within Section 505 of the Taxation of Chargeable Gains Act 1992 or Section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

# Dundee Women's Aid Company Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

#### 17. Tangible fixed assets

	Equipment £	Computer equipment £	Total £
<b>Cost</b>			
At 1 April 2018 and 31 March 2019	4,479	43,654	48,133
<b>Depreciation</b>			
At 1 April 2018	1,367	40,033	41,400
Charge for the year	1,492	2,769	4,261
At 31 March 2019	2,859	42,802	45,661
<b>Carrying amount</b>			
At 31 March 2019	1,620	852	2,472
At 31 March 2018	3,112	3,621	6,733

#### 18. Debtors

	2019 £	2018 £
Trade debtors	4,505	12,775
Prepayments and accrued income	32,332	15,652
	<u>36,837</u>	<u>28,427</u>

#### 19. Creditors: amounts falling due within one year

	2019 £	2018 £
Trade creditors	41,123	11,383
Accruals and deferred income	7,009	7,387
Social security and other taxes	12,832	12,665
	<u>60,964</u>	<u>31,435</u>

#### 20. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £34,646 (2018: £32,943).

# Dundee Women's Aid Company Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

#### 21. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2018	Income	Expenditure	Transfers	At 31 March 2019
	£	£	£	£	£
General reserve	233,103	9,934	(1,054)	–	241,983
Designated fund	8,349	10,292	(14,188)	–	4,453
	<u>241,452</u>	<u>20,226</u>	<u>(15,242)</u>	<u>–</u>	<u>246,436</u>

	At 1 April 2017	Income	Expenditure	Transfers	At 31 March 2018
	£	£	£	£	£
General reserve	211,314	11,789	–	10,000	233,103
Designated fund	3,769	17,590	(13,010)	–	8,349
	<u>215,083</u>	<u>29,379</u>	<u>(13,010)</u>	<u>10,000</u>	<u>241,452</u>

Unrestricted funds can be used in accordance with the charity's charitable objectives at the discretion of the directors'.

##### Restricted funds

	At 1 April 2018	Income	Expenditure	Transfers	At 31 March 2019
	£	£	£	£	£
Shakti	–	3,000	(3,000)	–	–
Supporting People	–	185,845	(185,845)	–	–
Fairer Scotland Fund	–	29,587	(29,587)	–	–
DCC Housing	–	82,000	(82,000)	–	–
MIA	–	35,090	(35,090)	–	–
Big Lottery	1,215	59,592	(56,983)	–	3,824
Prevention Post	15,409	8,200	(1,548)	–	22,061
Prevention - DC Thomson	5,977	20,000	(3,835)	–	22,142
Prevention - Robertson Trust	3,500	14,000	(14,000)	–	3,500
Big Lottery - Nlce	16,269	46,625	(35,670)	–	27,224
Tampon Tax	187,907	–	(39,490)	–	148,417
CYPS	2,231	129,232	(131,271)	–	192
Children in Need	–	9,622	(1,814)	–	7,808
Refuges	16,799	256,455	(270,697)	–	2,557
General Restricted	2,348	267	(448)	–	2,167

# Dundee Women's Aid Company Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

#### 21. Analysis of charitable funds *(continued)*

Scottish Power	753	–	(753)	–	–
Alexander Moncur Trust	7,158	–	(2,346)	–	4,812
Scottish Government - Training	1,200	–	–	–	1,200
GIRFEC	1,055	–	–	–	1,055
Marac/MIA	557	–	(557)	–	–
Freedom Programme	–	3,942	(1,910)	–	2,032
	<u>262,378</u>	<u>883,457</u>	<u>(896,844)</u>	<u>–</u>	<u>248,991</u>

	At 1 April 2017 £	Income £	Expenditure £	Transfers £	At 31 March 2018 £
DCC CYP	–	6,717	(6,717)	–	–
Shakti	–	4,000	(4,000)	–	–
Perth CAB	–	7,432	(7,432)	–	–
Supporting People	–	184,005	(184,005)	–	–
Fairer Scotland Fund	–	29,294	(29,294)	–	–
DCC Housing	–	82,000	(82,000)	–	–
MIA	–	50,476	(50,476)	–	–
Big Lottery	2,842	59,592	(61,219)	–	1,215
Prevention Post	9,809	5,600	–	–	15,409
Prevention - DC Thomson	8,939	10,000	(12,962)	–	5,977
Prevention - Robertson Trust	3,500	14,000	(14,000)	–	3,500
Big Lottery - Nlce	–	45,894	(29,625)	–	16,269
Tampon Tax	–	187,907	–	–	187,907
CYPS	1,512	129,232	(128,513)	–	2,231
Children in Need	3,336	18,209	(21,545)	–	–
Refuges	284	272,236	(245,721)	(10,000)	16,799
General Restricted	3,469	1,043	(2,164)	–	2,348
Scottish Power	4,775	–	(4,022)	–	753
Alexander Moncur Trust	9,148	–	(1,990)	–	7,158
Scottish Government - Training	–	1,200	–	–	1,200
GIRFEC	1,055	–	–	–	1,055
Marac/MIA	1,355	–	(798)	–	557
Freedom Programme	6,779	–	(6,779)	–	–
	<u>56,803</u>	<u>1,108,837</u>	<u>(893,262)</u>	<u>(10,000)</u>	<u>262,378</u>

# Dundee Women's Aid Company Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

#### 21. Analysis of charitable funds *(continued)*

Restricted funds represent funds received which can only be used for a particular purpose as stipulated by the funder.

#### 22. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2019
	£	£	£
Tangible fixed assets	2,472	–	2,472
Current assets	304,928	248,991	553,919
Creditors less than 1 year	(60,964)	–	(60,964)
<b>Net assets</b>	<u>246,436</u>	<u>248,991</u>	<u>495,427</u>

#### 23. Financial instruments

The carrying amount for each category of financial instrument is as follows:

	2019 £	2018 £
<b>Financial assets that are debt instruments measured at amortised cost</b>		
Financial assets that are debt instruments measured at amortised cost	<u>553,919</u>	<u>528,532</u>
<b>Financial liabilities measured at amortised cost</b>		
Financial liabilities measured at amortised cost	<u>60,964</u>	<u>31,435</u>

Financial assets comprise of trade debtors, prepayments and accrued income, all due within one year, and cash and bank balances.

Financial liabilities comprise of trade creditors, taxation and social security costs and accruals and deferred income, all due within one year.

# Dundee Women's Aid Company Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

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#### 24. Operating lease commitments

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

	2019	2018
	£	£
Not later than 1 year	20,000	20,000
Later than 1 year and not later than 5 years	51,667	71,667
	<u>71,667</u>	<u>91,667</u>

#### 25. Related parties

For the whole of the financial year the charity was under the control of its board of directors as listed on page 1.