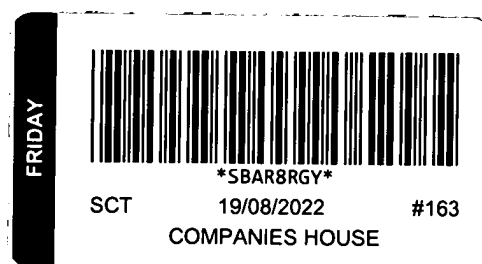


COMPANY REGISTRATION NUMBER: SC124795
CHARITY REGISTRATION NUMBER: SC006691

Dundee Women's Aid Company Limited
Company Limited by Guarantee
Financial Statements
31 March 2022



PATERSON BOYD &
Co.
Chartered Accountants

Dundee Women's Aid Company Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2022

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Dundee Women's Aid Company Limited

Company Limited by Guarantee

Directors' Annual Report

Year ended 31 March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name Dundee Women's Aid Company Limited

Charity registration number SC006691

Company registration number SC124795

Principal office and registered office 47 Blinshall Street
Dundee
DD1 5DF

The trustees Pamela Brunt
Janice Aitken (resigned 25 February 2022)
Norma McGovern
Dianne Cantali
Tara Quinn (resigned 9 June 2021)
Margaret Adamson
Patricia Baxter (resigned 21 April 2022)
Michelle Whitelaw
Jennifer Rezendes
Masoumeh Velayati
Joanne Bradley (served between 9 June 2021 and 11 August 2021)
Ishbel Earl-Morton (appointed 16 June 2021)

Company secretary Pamela Brunt

Key management personnel

Chief Executive Officer Mary Miller
Depute CEO Gillian Boland
Children's Services Manager Lucie Kapasi

Dundee Women's Aid Company Limited

Company Limited by Guarantee

Directors' Annual Report *(continued)*

Year ended 31 March 2022

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 United Trust Bank 1 Ropemaker Street London EC2Y 9AW Triodos Bank Bristol BS1 5AS Redwood Bank The Nexus Building Broadway Letchworth Garden City Hertfordshire SC6 3TA Hodge Bank One Central Square Cardiff CF10 1FS

Dundee Women's Aid Company Limited

Company Limited by Guarantee

Directors' Annual Report *(continued)*

Year ended 31 March 2022

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 the AGM.

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. Keeping director recruitment to the fore has achieved a strong group of eight Directors with a variety of backgrounds in management, education, finance, administration, health, social work, marketing, and domestic abuse.

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 diversifying 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 CEO.

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.

Dundee Women's Aid Company Limited

Company Limited by Guarantee

Directors' Annual Report *(continued)*

Year ended 31 March 2022

Structure, governance and management *(continued)*

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 several 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.

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.

Dundee Women's Aid Company Limited

Company Limited by Guarantee

Directors' Annual Report *(continued)*

Year ended 31 March 2022

Achievements and performance

Overview

The office premises are at 47 Blinshall 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 are no specific drop-in times but appointments are arranged as necessary. The National Domestic Abuse Helpline operates 24-hours and is managed by SWA. Safe accommodation was provided in 19 refuges. The Directors have appreciated the way the services to abused women and children have been maintained at a high standard and this is 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 has been embedded into daily working practices.

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 785 women during the year. 113 women and families requested refuge accommodation; 71 women and families could not be accommodated mainly due to lack of space. In total, 42 women and families were admitted to the refuges. We supported 425 women in refuge and responsive services.

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. 152 women were supported by our Follow-On or Outreach Services. In refuge, most work with women and CYP 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.

From July 21 DH&SCP and SG Covid recovery funds established our Duty Team, this has been hugely successful as women in crisis receive support immediately. Waiting lists of 6 to 9 months have been reduced to a few days or a week or 2 at most. 11 refuges were refurbished with new flooring, seating and decorated.

Housing First

The small team of 2 staff work with some of the most complex women in Dundee and assess their suitability to be provided with a permanent tenancy with wraparound support. They supported 37 women.

Dundee Women's Aid Company Limited

Company Limited by Guarantee

Directors' Annual Report *(continued)*

Year ended 31 March 2022

Achievements and performance *(continued)*

The Freedom Programme

This 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. This year we resumed offering the programme face to face or virtually due to the restrictions with COVID19. The Freedom Forever programme has also been delivered. 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.

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 210 CYP. The CYP service carried out 1,859.46 hours of one to one support sessions with CYP. In 21/22 however due to Covid we were unable to continue the structured group work that covers issues such as trust, friendship, conflict, safety and domestic abuse in the early part of the year and as soon as restrictions eased were able to resume this.

The work we piloted at St Francis Primary School has continued. Our CYP worker was based there for one full day a week for a full year; this was funded through the school's Pupil Equity Fund. The worker met children for 1-1 sessions or in small group sessions, 8 children benefited from this input.

Children in Need

Children in Need funding normally supported the salaries for two holiday children's workers who provided educational and leisure activities and outings in the Easter, Summer, and October holidays. Due to Covid we were unable to provide this service and our thanks go to the funder for allowing us to use the monies to increase the hours of our part time CYP DAP which helps address our waiting list.

Prevention Work

Due to Covid face to face work in schools ceased however we delivered sessions virtually to other professionals with 128 participants attending altogether. 95 children benefitted from input in schools. Due to the postholder being seconded prevention work paused in July for the rest of the financial year.

Dundee Women's Aid Company Limited

Company Limited by Guarantee

Directors' Annual Report *(continued)*

Year ended 31 March 2022

Achievements and performance *(continued)*

MIA (MARAC Independent Advocacy) transition to Dundee Assist (DA)

The MARAC (Multi-Agency Risk Assessment Conference) process is a multi-agency approach to reduce risk for repeat victims of domestic abuse. In January 2022 we were awarded pilot funding in partnership with DVAWP and Barnardos to provide a court advocacy service to adult and child victims, this was later followed by a successful 3 year funding award. The focus remains assessment of risk, safety planning and short-term support to access services e.g. engaging with all aspects of the criminal justice process, housing, social work and other voluntary organisations. During the year DA received 492 referrals, an increase on the previous year. 52% of those were from the police, 32% MARAC and 8% self-referrals.

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, has through Big Lottery funding been able to extend their outreach services to Dundee. A Shakti worker linked to Dundee Women's Aids' office and supported 51 women of whom 32 were new referrals during the year.

Volunteer Coordinator NICE Service (Nurtured, Included, Complemented and Enhanced)

Due to the success of the Big Lottery funded service DWA decided to permanently employ a Volunteer Coordinator when funding ended. Dundee Women's Aid has a wonderful team of dedicated and committed volunteers. 26 volunteers and 39 service users were involved in a wide variety of support activities: in prevention work; children's groups; counselling; befriending; virtual yoga; campaigning; hairdressing; meditation and relaxation; group work; and support line provision.

Women's Clinical Psychologist (ASPEN)

The consultant Clinical Psychologist, is now permanently based with DWA. She has worked with 25 referrals. In addition, she provided 39 case consultation to staff working in Violence Against Women agencies in Dundee.

Children's Psychology

Due to the success of ASPEN we were delighted to attract funding to pilot a similar psychology service for children and young people.

Dundee Women's Aid Company Limited

Company Limited by Guarantee

Directors' Annual Report *(continued)*

Year ended 31 March 2022

Achievements and performance *(continued)*

Improved partnerships

In partnership with the other Tayside Women's Aid groups and Deaf Links we secured funding until March 25 to have advocacy workers in each are able to offer a BSL service to deaf women and for some of the WA staff to be trained in BSL.

Due to the successful partnership, we have with Barnardo's we took over day to day management of Dundee Assist and Tayside Domestic Abuse Service (TDAS). In partnership with DCC Children and Families service funding was secured to bring CEDAR to Dundee which is a group work programme to help children recover from domestic abuse.

Solihull Parenting Course

A Volant Trust grant funded Solihull parenting groups as well as buying a licence so that parents could access the course online. We offered a mixture of face to face and virtual participation due to Covid and had a total of 8 participants. The Solihull Approach Parenting group is intended for parents and carers who want to know more about sensitive and effective parenting. It aims to develop a framework of thinking about parent/child relationships which can be developed into a lifelong skill.

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, this was delivered virtually due to Covid.

Financial review

Funding

Major funding remains Rent Income, Housing and Health and Social Care Partnership funds for the core refuge and follow-on work. Health and Social Care Partnership and Housing contracts specify these services and provide a relatively secure funding base; although under pressure we were given a small increase of 2.2% from Integrated Health and Social Care.

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, Robertson Trust and the SG were 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. The community in Dundee very generously donate to us.

SG continues to fund the CYP's service.

Dundee Women's Aid Company Limited

Company Limited by Guarantee

Directors' Annual Report *(continued)*

Year ended 31 March 2022

Financial review *(continued)*

Business Review

The charity's statement of financial position shows a satisfactory position, accumulated funds amounted to £654,082 at the year end, represented by £284,119 restricted funds and £369,963 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. This is a requirement of some of our funders. A sufficient level of funds also 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. It remains an active policy to achieve this by increasing the reserves from unrestricted income where possible.

Plans for future periods

In the past year we have seen significant developments in Dundee and recognised the need to expand the management team to include a Women's Service Manager. The next year will focus on embedding new services and processes in the organisation. We will also focus on improving service user involvement.

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.

Trustees' responsibilities statement

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

Dundee Women's Aid Company Limited

Company Limited by Guarantee

Directors' Annual Report *(continued)*

Year ended 31 March 2022

Company law requires the charity trustees 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 trustees 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping 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 trustee 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 trustee 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.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The directors' annual report was approved on 16 August 2022 and signed on behalf of the board of directors by:

Pamela Brunt

Pamela Brunt
Trustee

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 2022

Opinion

We have audited the financial statements of Dundee Women's Aid Company Limited (the 'charity') for the year ended 31 March 2022 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 2022 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, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 financial statements are 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.

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 2022

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report, included within the trustees' annual report.

We have nothing to report in respect of the following matters where the Companies Act 2006, the Charities and Trustees Investment (Scotland) Act 2005, and the Charity Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept; 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; or
 - the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report, included within the trustees' annual report, and from the requirements to prepare a strategic report.
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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 2022

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (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 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's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having 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:

Based on our understanding of the charity and industry, we identified that the principal risks of non-compliance with laws and regulations related to breaches of UK regulations and prohibited business practices, and we considered that the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override controls), and determined that the principal risks were related to the potential posting of inappropriate journal entries to manipulate financial results and management bias in accounting estimates.

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 2022

Audit procedures performed by the engagement team included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims.
- Reviewing minutes of meetings of those charged with governance including the Board.
- Evaluation and testing of the operating effectiveness of management's controls designed to prevent and detect irregularities.
- Identifying and testing journal entries based on risk criteria.
- Designing audit procedures to incorporate unpredictability around the nature, timing or extent of our testing.
- Testing transactions entered into outside of normal course of business.
- Investigated the rationale behind significant or unusual transactions.
- Reviewed accounting estimates for evidence of bias.
- Performed analytical review and sample testing of income.
- Agreed financial statement disclosures to supporting documentation.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the 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 trustees.
 - Conclude on the appropriateness of the trustees' 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.
-

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 2022

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.

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 members, as a body, in accordance with 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

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.

16 August 2022

Dundee Women's Aid Company Limited

Company Limited by Guarantee

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

Year ended 31 March 2022

			2022		2021
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	50,312	5,406	55,718	63,295
Charitable activities	6	1,000	1,389,448	1,390,448	1,088,898
Investment income	7	1,115	–	1,115	2,114
Other income	8	1,200	15,306	16,506	4,734
Total income		<u>53,627</u>	<u>1,410,160</u>	<u>1,463,787</u>	<u>1,159,041</u>
Expenditure					
Expenditure on charitable activities	9,10	10,766	1,273,795	1,284,561	1,197,957
Total expenditure		<u>10,766</u>	<u>1,273,795</u>	<u>1,284,561</u>	<u>1,197,957</u>
Net income/(expenditure)		<u>42,861</u>	<u>136,365</u>	<u>179,226</u>	<u>(38,916)</u>
Transfers between funds		45,902	(45,902)	–	–
Net movement in funds		<u>88,763</u>	<u>90,463</u>	<u>179,226</u>	<u>(38,916)</u>
Reconciliation of funds					
Total funds brought forward		281,200	193,656	474,856	513,772
Total funds carried forward		<u>369,963</u>	<u>284,119</u>	<u>654,082</u>	<u>474,856</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 19 to 34 form part of these financial statements.

Dundee Women's Aid Company Limited

Company Limited by Guarantee

Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	17	–	2,695
Current assets			
Debtors	18	106,273	24,197
Cash at bank and in hand		649,671	507,259
		<u>755,944</u>	<u>531,456</u>
Creditors: amounts falling due within one year	19	<u>101,862</u>	<u>59,295</u>
Net current assets		<u>654,082</u>	<u>472,161</u>
Total assets less current liabilities		<u>654,082</u>	<u>474,856</u>
Net assets		<u><u>654,082</u></u>	<u><u>474,856</u></u>
Funds of the charity			
Restricted funds		284,119	193,656
Unrestricted funds		<u>369,963</u>	<u>281,200</u>
Total charity funds	21	<u><u>654,082</u></u>	<u><u>474,856</u></u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of directors and authorised for issue on 16 August 2022, and are signed on behalf of the board by:

Pamela Brunt

Pamela Brunt
Trustee

The notes on pages 19 to 34 form part of these financial statements.

Dundee Women's Aid Company Limited

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2022

	2022 £	2021 £
Cash flows from operating activities		
Net income/(expenditure)	179,226	(38,916)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	2,695	2,064
Other interest receivable and similar income	(1,115)	(2,114)
Accrued income	(7,305)	(9,157)
<i>Changes in:</i>		
Trade and other debtors	(82,076)	1,931
Trade and other creditors	49,872	19,283
Cash generated from operations	141,297	(26,909)
Interest received	1,115	2,114
Net cash from/(used in) operating activities	142,412	(24,795)
Net increase/(decrease) in cash and cash equivalents	142,412	(24,795)
Cash and cash equivalents at beginning of year	507,259	532,054
Cash and cash equivalents at end of year	649,671	507,259

The notes on pages 19 to 34 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 2022

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 47 Blinshall Street, Dundee, DD1 5DF.

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 2022

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.

Dundee Women's Aid Company Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

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 £2,000.

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 14 members.

Dundee Women's Aid Company Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	<u>50,312</u>	<u>5,406</u>	<u>55,718</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	<u>15,511</u>	<u>47,784</u>	<u>63,295</u>

Dundee Women's Aid Company Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
DCC Housing Benefit	–	386,475	386,475
Contributions to refuge running costs	–	3,698	3,698
Student placements	1,000	–	1,000
Health and Social Care Partnership	–	296,867	296,867
Scottish Government - CYP	–	64,616	64,616
Health and Social Care Partnership	–	32,310	32,310
Children in Need	–	9,669	9,669
RRT - Housing First - DCC	–	60,000	60,000
Scottish Government VAW	–	29,796	29,796
Shakti	–	3,000	3,000
Big Lottery - BAS MIA extension	–	16,361	16,361
Northwood Trust	–	10,000	10,000
Robertson Trust	–	–	–
Big Lottery - Nice	–	–	–
St Francis School	–	6,233	6,233
Voluntary Sector Development Fund	–	–	–
Scottish Government - Covid 19 Funding	–	22,977	22,977
Comic Relief	–	–	–
Bank of Scotland	–	–	–
Dundee CC Duty Team	–	118,000	118,000
Scottish Com Fund - Volant Trust	–	3,941	3,941
Dundee CC/Scot Gov	–	22,097	22,097
DCC Children & Families Service CYP	–	41,250	41,250
Scot Govt - DES - Inspiring Scot	–	109,965	109,965
DCC Children & Families - Cedar Project	–	38,412	38,412
DCC/Justice - Court Advocacy Pilot	–	87,061	87,061
Barnardos - Tidas	–	4,224	4,224
Deaf Links	–	4,295	4,295
NHS Tayside - Aspen Project	–	7,734	7,734
Fife Council Secondment	–	10,467	10,467
	<u>1,000</u>	<u>1,389,448</u>	<u>1,390,448</u>

Dundee Women's Aid Company Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
DCC Housing Benefit	–	348,583	348,583
Contributions to refuge running costs	–	2,978	2,978
Student placements	–	–	–
Health and Social Care Partnership	–	280,236	280,236
Scottish Government - CYP	–	129,232	129,232
Health and Social Care Partnership	–	31,129	31,129
Children in Need	–	–	–
RRT - Housing First - DCC	–	60,000	60,000
Scottish Government VAW	–	59,592	59,592
Shakti	–	3,000	3,000
Big Lottery - BAS MIA extension	–	33,727	33,727
Northwood Trust	–	15,000	15,000
Robertson Trust	–	14,000	14,000
Big Lottery - Nice	–	20,177	20,177
St Francis School	–	6,110	6,110
Voluntary Sector Development Fund	–	2,400	2,400
Scottish Government - Covid 19 Funding	–	65,965	65,965
Comic Relief	–	11,769	11,769
Bank of Scotland	–	5,000	5,000
Dundee CC Duty Team	–	–	–
Scottish Com Fund - Volant Trust	–	–	–
Dundee CC/Scot Gov	–	–	–
DCC Children & Families Service CYP	–	–	–
Scot Govt - DES - Inspiring Scot	–	–	–
DCC Children & Families - Cedar Project	–	–	–
DCC/Justice - Court Advocacy Pilot	–	–	–
Barnardos - Tidas	–	–	–
Deaf Links	–	–	–
NHS Tayside - Aspen Project	–	–	–
Fife Council Secondment	–	–	–
	<u>–</u>	<u>1,088,898</u>	<u>1,088,898</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	<u>1,115</u>	<u>1,115</u>	<u>2,114</u>	<u>2,114</u>

Dundee Women's Aid Company Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

8. Other income

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Miscellaneous income	<u>1,200</u>	<u>15,306</u>	<u>16,506</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Miscellaneous income	<u>2,400</u>	<u>2,334</u>	<u>4,734</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Direct charitable activities	7,846	1,191,947	1,199,793
Support costs	<u>2,920</u>	<u>81,848</u>	<u>84,768</u>
	<u>10,766</u>	<u>1,273,795</u>	<u>1,284,561</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Direct charitable activities	1,537	1,123,592	1,125,129
Support costs	<u>1,103</u>	<u>71,725</u>	<u>72,828</u>
	<u>2,640</u>	<u>1,195,317</u>	<u>1,197,957</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2022	Total fund 2021
	£	£	£	£
Direct charitable activities	1,199,793	81,408	1,281,201	1,194,837
Governance costs	<u>–</u>	<u>3,360</u>	<u>3,360</u>	<u>3,120</u>
	<u>1,199,793</u>	<u>84,768</u>	<u>1,284,561</u>	<u>1,197,957</u>

Dundee Women's Aid Company Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

11. Analysis of support costs

	Analysis of support costs	Total 2022	Total 2021
	£	£	£
Communications and IT	36,453	36,453	40,308
General office	7,920	7,920	7,244
Finance costs	190	190	168
Governance costs	3,360	3,360	3,120
Legal & professional fees	36,845	36,845	21,988
	<u>84,768</u>	<u>84,768</u>	<u>72,828</u>

12. Net income/(expenditure)

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

	2022	2021
	£	£
Depreciation of tangible fixed assets	<u>2,695</u>	<u>2,064</u>

13. Auditor's remuneration

	2022	2021
	£	£
Fees payable for the audit of the financial statements	<u>3,360</u>	<u>3,120</u>

14. Staff costs

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

	2022	2021
	£	£
Wages and salaries	727,986	633,311
Social security costs	61,046	51,526
Employer contributions to pension plans	36,458	36,682
Other employee benefits	<u>8,701</u>	<u>112,776</u>
	<u>834,191</u>	<u>834,295</u>

Dundee Women's Aid Company Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

14. Staff costs *(continued)*

The average head count of employees during the year was 29 (2021: 26). The average number of full-time equivalent employees during the year is analysed as follows:

	2022 No.	2021 No.
Charitable purposes	26	23
Management & administration	3	3
	<u>29</u>	<u>26</u>

The number of employees whose remuneration for the year fell within the following bands, were:

	2022 No.	2021 No.
£60,000 to £69,999	—	1
	<u>—</u>	<u>1</u>

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 £156,792 (2021:£133,492).

15. Directors' remuneration and expenses

No member of the board received any remuneration or expenses 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 2022

17. Tangible fixed assets

	Equipment £	Computer equipment £	Total £
Cost			
At 1 Apr 2021 and 31 Mar 2022	4,479	49,335	53,814
Depreciation			
At 1 Apr 2021	4,479	46,640	51,119
Charge for the year	—	2,695	2,695
At 31 Mar 2022	4,479	49,335	53,814
Carrying amount			
At 31 Mar 2022	—	—	—
At 31 Mar 2021	—	2,695	2,695

18. Debtors

	2022 £	2021 £
Trade debtors	88,236	10,208
Prepayments and accrued income	18,037	13,989
	<u>106,273</u>	<u>24,197</u>

19. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	72,782	27,855
Accruals and deferred income	8,889	16,194
Social security and other taxes	20,191	15,246
	<u>101,862</u>	<u>59,295</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 £36,458 (2021: £36,682).

Dundee Women's Aid Company Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

21. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2021	Income	Expenditure	Transfers	At 31 Mar 2022
	£	£	£	£	£
General reserve	263,147	3,945	(4)	40,039	307,127
Designated fund	18,053	49,682	(10,762)	5,863	62,836
	<u>281,200</u>	<u>53,627</u>	<u>(10,766)</u>	<u>45,902</u>	<u>369,963</u>

	At 1 Apr 2020	Income	Expenditure	Transfers	At 31 Mar 2021
	£	£	£	£	£
General reserve	237,623	5,524	–	20,000	263,147
Designated fund	6,192	14,501	(2,640)	–	18,053
	<u>243,815</u>	<u>20,025</u>	<u>(2,640)</u>	<u>20,000</u>	<u>281,200</u>

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

Restricted funds

	At 1 Apr 2021	Income	Expenditure	Transfers	At 31 Mar 2022
	£	£	£	£	£
Shakti	–	43,883	(43,883)	–	–
Covid Funding	6,010	–	(2,509)	–	3,501
Health and Social Care Partnership	–	–	–	–	–
Health and Social Care Partnership	–	32,310	(32,310)	–	–
MIA	–	16,361	(16,361)	–	–
Scottish Government - VAW - MIA	4,365	29,796	(34,161)	–	–
Prevention Post	19,331	1,000	–	–	20,331
Prevention - DC Thomson	4,167	10,000	(5,179)	–	8,988
Prevention - Robertson Trust	5,833	–	(5,833)	–	–
Big Lottery - Nlce	18,976	–	(18,976)	–	–
Tampon Tax	–	14,091	(14,091)	–	–

Dundee Women's Aid Company Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

21. Analysis of charitable funds *(continued)*

CYPS	455	64,616	(65,071)	–	–
Children in Need	7,670	9,669	(6,973)	–	10,366
Refuges	35,224	390,172	(284,575)	(40,000)	100,821
General Restricted	1,858	1,556	(550)	–	2,864
Alexander Moncur Trust	–	–	–	–	–
Scottish Government -					
Training	2,300	–	(1,100)	–	1,200
GIRFEC	1,055	–	(761)	–	294
Marac/MIA	227	5,000	(1,905)	–	3,322
Freedom Programme	1,604	3,941	(700)	–	4,845
Corra Foundation	40	–	–	(40)	–
DCC Rapid Rehousing	67,549	60,000	(55,874)	–	71,675
St Francis School	–	6,233	(6,233)	–	–
St James Place	–	–	–	–	–
Fundraising Covid Wm					
& CYP	8,697	–	–	(8,697)	–
See Hear	131	–	(125)	–	6
SWA/Scottish					
Government - 2nd					
Round	5,664	13,565	(19,229)	–	–
Bank of Scotland	–	–	–	–	–
Barnardos	–	–	–	–	–
Abertay	–	–	–	–	–
Nat West Circle Funds	2,500	–	(2,500)	–	–
Police Covid Monies	–	–	(270)	2,835	2,565
Scot Govt Justice -					
Assist	–	87,061	(87,061)	–	–
DCC H&SC (inc Housing)	–	296,867	(296,867)	–	–
DCC Duty Team	–	118,000	(118,000)	–	–
Scot Govt/SWA Duty					
Team	–	9,412	–	–	9,412
DCC CYP Psychologist	–	41,250	(27,030)	–	14,220
DCC Cedar	–	38,412	(24,512)	–	13,900
Scot Govt Des - Assist	–	33,348	(21,423)	–	11,925
Scot Govt Des - CYP	–	76,617	(79,185)	–	(2,568)
SWA/Scot Govt-Covid					
Crisis	–	7,000	(548)	–	6,452
	<u>193,656</u>	<u>1,410,160</u>	<u>(1,273,795)</u>	<u>(45,902)</u>	<u>284,119</u>

Dundee Women's Aid Company Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

21. Analysis of charitable funds *(continued)*

	At 1 Apr 2020	Income	Expenditure	Transfers	At 31 Mar 2021
	£	£	£	£	£
Shakti	–	5,194	(5,194)	–	–
Covid Funding	(1,958)	63,622	(55,654)	–	6,010
Health and Social Care Partnership	–	280,236	(280,236)	–	–
Health and Social Care Partnership	–	31,129	(31,129)	–	–
MIA	–	33,217	(33,217)	–	–
Scottish Government - VAW - MIA	(171)	59,592	(55,056)	–	4,365
Prevention Post	24,532	4,200	(9,401)	–	19,331
Prevention - DC Thomson	7,142	15,000	(17,975)	–	4,167
Prevention - Robertson Trust	3,500	14,000	(11,667)	–	5,833
Big Lottery - Nlce	28,923	20,177	(30,124)	–	18,976
Tampon Tax	101,805	–	(101,805)	–	–
CYPS	1,657	129,232	(130,434)	–	455
Children in Need	9,560	–	(1,890)	–	7,670
Refuges	–	351,561	(296,337)	(20,000)	35,224
General Restricted	1,858	–	–	–	1,858
Alexander Moncur Trust	2,781	–	(2,781)	–	–
Scottish Government - Training	1,200	2,400	(1,300)	–	2,300
GIRFEC	1,055	–	–	–	1,055
Marac/MIA	2,225	–	(1,998)	–	227
Freedom Programme	1,896	–	(292)	–	1,604

Dundee Women's Aid Company Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

21. Analysis of charitable funds *(continued)*

Corra Foundation	17,027	–	(16,987)	–	40
DCC Rapid Rehousing	58,248	60,000	(50,699)	–	67,549
St Francis School	–	6,110	(6,110)	–	–
St James Place	7,351	–	(7,351)	–	–
Fundraising Covid Wm & CYP	300	23,134	(14,737)	–	8,697
See Hear	1,026	–	(895)	–	131
SWA/Scottish Government - 2nd Round	–	20,612	(14,948)	–	5,664
Bank of Scotland	–	5,000	(5,000)	–	–
Barnardos	–	2,100	(2,100)	–	–
Abertay	–	10,000	(10,000)	–	–
Nat West Circle Funds	–	2,500	–	–	2,500
Police Covid Monies	–	–	–	–	–
Scot Govt Justice - Assist	–	–	–	–	–
DCC H&SC (inc Housing)	–	–	–	–	–
DCC Duty Team	–	–	–	–	–
Scot Govt/SWA Duty Team	–	–	–	–	–
DCC CYP Psychologist	–	–	–	–	–
DCC Cedar	–	–	–	–	–
Scot Govt Des - Assist	–	–	–	–	–
Scot Govt Des - CYP	–	–	–	–	–
SWA/Scot Govt-Covid Crisis	–	–	–	–	–
	<u>269,957</u>	<u>1,139,016</u>	<u>(1,195,317)</u>	<u>(20,000)</u>	<u>193,656</u>

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

Dundee Women's Aid Company Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	–	–	–
Current assets	471,825	284,119	755,944
Creditors less than 1 year	(101,862)	–	(101,862)
Net assets	<u>369,963</u>	<u>284,119</u>	<u>654,082</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	2,695	–	2,695
Current assets	337,800	193,656	531,456
Creditors less than 1 year	(59,295)	–	(59,295)
Net assets	<u>281,200</u>	<u>193,656</u>	<u>474,856</u>

23. Financial instruments

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

	2022 £	2021 £
Financial assets that are debt instruments measured at amortised cost		
Financial assets that are debt instruments measured at amortised cost	<u>755,944</u>	<u>531,456</u>
Financial liabilities measured at amortised cost		
Financial liabilities measured at amortised cost	<u>101,862</u>	<u>59,295</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 2022

24. Analysis of changes in net debt

	At 1 Apr 2021	Cash flows	At 31 Mar 2022
	£	£	£
Cash at bank and in hand	<u>507,259</u>	<u>142,412</u>	<u>649,671</u>

25. Operating lease commitments

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

	2022	2021
	£	£
Not later than 1 year	22,500	13,333
Later than 1 year and not later than 5 years	<u>80,625</u>	<u>—</u>
	<u>103,125</u>	<u>13,333</u>

26. 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.