

COMPANY REGISTRATION NUMBER: SC124795

CHARITY REGISTRATION NUMBER: SC006691

Dundee Women's Aid Company Limited
Company Limited by Guarantee
Financial Statements
31 March 2021

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02/09/2021

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COMPANIES HOUSE

PATERSON BOYD & Co.
Chartered Accountants

Dundee Women's Aid Company Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2021

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Dundee Women's Aid Company Limited

Company Limited by Guarantee

Directors' Annual Report

Year ended 31 March 2021

The directors, 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 2021.

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	45 North Lindsay Street Dundee DD1 1PW

The directors

Pamela Brunt
Janice Aitken
Norma McGovern
Dianne Cantali
Tara Quinn (resigned 10 June 2021)
Margaret Adamson
Patricia Baxter
Michelle Whitelaw
Jennifer Rezendes
Masoumeh Velayati (appointed 14 October 2020)
Joanne Bradley (appointed 9 June 2021)
Ishbel Earl-Morton (appointed 17 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 2021

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
SG6 3TA

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.

Dundee Women's Aid Company Limited

Company Limited by Guarantee

Directors' Annual Report *(continued)*

Year ended 31 March 2021

Structure, governance and management *(continued)*

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. Keeping director recruitment to the fore has achieved a strong group of nine 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 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 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 2021

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.

Strategic report

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

Dundee Women's Aid Company Limited

Company Limited by Guarantee

Directors' Annual Report *(continued)*

Year ended 31 March 2021

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 are 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 19 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.

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 600 women during the year. 168 women and families requested refuge accommodation; 109 women and families could not be accommodated mainly due to lack of space. The demand for refuge far exceeded supply and there was spikes in request after each lockdown period ended.

In total, 59 women and families were admitted to the refuges. We supported 383 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. Ninety-one 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.

Dundee Women's Aid Company Limited

Company Limited by Guarantee

Directors' Annual Report *(continued)*

Year ended 31 March 2021

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. 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 year we have been unable to offer the programme due to the restrictions with COVID19. During this time, we have developed the Freedom programme and now plan to offer via Zoom starting April 2021. The Freedom Forever programme was introduced, and we plan to continue the Freedom Forever programme in the near future, face to face or via Zoom. This programme very much builds on learning from the Freedom Programme looking further at moving forward and cover 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 177 CYP. The CYP service carried out 587 hours of one to one support sessions with CYP. In 20/21 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.

The work we piloted at St Francis Primary School 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. The feedback from the head teacher was extremely positive and he very much wants this to continue. He also plans to make other schools aware in his cluster so they can access this support too.

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. The programme gives them a chance to engage with other young people who have been through similar situations, build relationships, confidence, and self-esteem. 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.

Dundee Women's Aid Company Limited

Company Limited by Guarantee

Directors' Annual Report *(continued)*

Year ended 31 March 2021

Achievements and performance *(continued)*

Prevention Work

We have been funded by the Robertson and Norwood Trusts for a further 2 years and have secured match funding from a variety of sources. Due to Covid face to face work in schools ceased however we delivered 20 sessions virtually with 314 participants attending altogether.

MIA (MARAC Independent Advocacy)

The MARAC (Multi-Agency Risk Assessment Conference) process is a multi-agency approach to reduce risk for repeat victims of domestic abuse. Initially a government funded initiative this pioneering advocacy work has expanded taking referrals from voluntary as well as statutory agencies with the change to Big Lottery funding. 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 MIA received 400 referrals, an increase on the previous year. 65% of those were from the police, 16% MARAC, and 5% self-referrals.

A proactive strategy to make the service more accessible used drop-in sessions at various locations across the city, in order to access clients who may otherwise struggle to seek help however these stopped due to Covid. Risk Assessment workshops were provided to increase awareness in agencies where clients may be experiencing domestic abuse.

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 was based in the Dundee Women's Aid office and supported 72 women of whom 33 were new referrals during the year.

Volunteer Coordinator NICE Service (Nurtured, Included, Complemented and Enhanced) Because of being able to employ a Volunteer Coordinator, Dundee Women's Aid has a wonderful team of dedicated and committed volunteers. 15 volunteers and 21 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. We will mainstream this post into our core costs.

Tampon Tax Clinical Psychologist

The consultant Clinical Psychologist, on secondment from NHS Tayside, worked with 30 referrals. In addition she provided 33 case consultations to staff working in Violence Against Women agencies in Dundee. Survive and Thrive courses were cancelled due to Covid. We were pleased to hear that this post has now been mainstreamed.

Dundee Women's Aid Company Limited

Company Limited by Guarantee

Directors' Annual Report *(continued)*

Year ended 31 March 2021

Achievements and performance *(continued)*

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. Face to face work was cancelled due to Covid however we ran this virtually with 5 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. It explores issues such as tuning into children, exploring feelings, parenting styles, communication, temper tantrums, sleep patterns and behaviour difficulties. This in turn promotes effective behaviour management.

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 other funding streams remained a standstill budget. We are awaiting the outcome of a housing benefit review of our rent levels to incorporate increased costs since the review 5 years ago and essential for maintaining current standards. DCC were awarded Rapid Rehousing Transition Plan monies from the SG and we received funding for an Assertive Outreach project which will work closely with Housing First and others to support the most complex women who are homeless or threatened with homelessness. Staff supported 24 women.

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, Tampon Tax 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.

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 2021

Financial review *(continued)*

Business Review

The charity's statement of financial position shows a satisfactory position, accumulated funds amounted to £474,856 at the year end, represented by £193,656 restricted funds and £281,200 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. It remains an active policy to achieve this by increasing the reserves from unrestricted income where possible.

Plans for future periods

Covid 19 has caused a major upheaval to normal plans. The service has key worker status enabling the essential services to be maintained. Staff who required childcare were provided this in the DCC hubs. We invested in improving our technology which was given to staff and service users to enable them to access on line resources. The SG very quickly allocated funds to the network of Women's Aid groups in Scotland to help meet the additional costs of Covid 19. Funding has been secured to establish a test of change by employing a part time Children's psychologist who will be supported by Educational Psychology Services. In partnership with DVAWP and Barnardo's we hope to secure funding for a court advocacy service for women and children. We plan to move our office base in Autumn 2021.

Though Covid 19 will delay plans, areas being worked on are:

The Assertive outreach service funding through DCC Housing Department Rapid Rehousing Transition Plan monies has been developed to work with women who find traditional service delivery difficult to engage with and have complex needs. In partnership with DH & SCP and DVVA we were successful in obtaining funding for a Gendered services post which will be based in the Protecting People team and work primarily with statutory services to support them to take a gendered approach to service delivery, good progress is being made to meet the projects aims. Emergency Banning Orders have been passed into legislation by the SG which will quickly exclude perpetrators from the family home giving the victim the choice of staying safely in her own home if this is what she prefers. We look forward to seeing how this works in practice once implemented.

Dundee Women's Aid Company Limited

Company Limited by Guarantee

Directors' Annual Report *(continued)*

Year ended 31 March 2021

SWA, Chartered Institute of Housing, Scottish Federation of Housing Associations, Shelter and association of Local Authority Chief Housing Officers published the following document 'Guidance on housing and DA for social landlords' which addresses concerns that housing policy and practice has failed victims of domestic abuse and offers advice on how this can be addressed. As a result of this DCC have adopted a new Domestic Abuse policy which is in the process of being implemented. Funds have yet to be found to implement a CEDAR project in Dundee.

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, who are also directors for the purposes of company law, 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.

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.

Dundee Women's Aid Company Limited

Company Limited by Guarantee

Directors' Annual Report *(continued)*

Year ended 31 March 2021

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 26 August 2021 and signed on behalf of the board of directors by:

Pamela Brunt

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 2021

Opinion

We have audited the financial statements of Dundee Women's Aid Company Limited (the 'charity') for the year ended 31 March 2021 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 2021 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

In auditing the financial statements, we have concluded that the directors' 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 directors 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 2021

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.

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 2021

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.

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

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

(continued)

Year ended 31 March 2021

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.

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 directors.
 - 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.
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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 2021

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

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

26 August 2021

Dundee Women's Aid Company Limited

Company Limited by Guarantee

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

Year ended 31 March 2021

		Unrestricted	2021 Restricted	Total funds	2020 Total funds
	Note	funds £	funds £	£	£
Income and endowments					
Donations and legacies	5	15,511	47,784	63,295	22,087
Charitable activities	6	–	1,088,898	1,088,898	959,915
Investment income	7	2,114	–	2,114	2,583
Other income	8	2,400	2,334	4,734	8,683
Total income		<u>20,025</u>	<u>1,139,016</u>	<u>1,159,041</u>	<u>993,268</u>
Expenditure					
Expenditure on charitable activities	9,10	2,640	1,195,317	1,197,957	974,923
Total expenditure		<u>2,640</u>	<u>1,195,317</u>	<u>1,197,957</u>	<u>974,923</u>
Net (expenditure)/income		<u>17,385</u>	<u>(56,301)</u>	<u>(38,916)</u>	<u>18,345</u>
Transfers between funds		20,000	(20,000)	–	–
Net movement in funds		<u>37,385</u>	<u>(76,301)</u>	<u>(38,916)</u>	<u>18,345</u>
Reconciliation of funds					
Total funds brought forward		243,815	269,957	513,772	495,427
Total funds carried forward		<u>281,200</u>	<u>193,656</u>	<u>474,856</u>	<u>513,772</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 20 to 33 form part of these financial statements.

Dundee Women's Aid Company Limited

Company Limited by Guarantee

Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	17	2,695	4,759
Current assets			
Debtors	18	24,197	26,128
Cash at bank and in hand		507,259	532,054
		<u>531,456</u>	<u>558,182</u>
Creditors: amounts falling due within one year	19	<u>59,295</u>	<u>49,169</u>
Net current assets		<u>472,161</u>	<u>509,013</u>
Total assets less current liabilities		<u>474,856</u>	<u>513,772</u>
Net assets		<u>474,856</u>	<u>513,772</u>
Funds of the charity			
Restricted funds		193,656	269,957
Unrestricted funds		<u>281,200</u>	<u>243,815</u>
Total charity funds	21	<u>474,856</u>	<u>513,772</u>

These financial statements were approved by the board of directors and authorised for issue on 26 August 2021, and are signed on behalf of the board by:

Pamela Brunt

Pamela Brunt
Director

The notes on pages 20 to 33 form part of these financial statements.

Dundee Women's Aid Company Limited

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2021

	2021 £	2020 £
Cash flows from operating activities		
Net (expenditure)/income	(38,916)	18,345
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	2,064	3,394
Other interest receivable and similar income	(2,114)	(2,583)
Accrued (income)/expenses	(9,157)	18,342
<i>Changes in:</i>		
Trade and other debtors	1,931	10,709
Trade and other creditors	19,283	(30,137)
Cash generated from operations	(26,909)	18,070
Interest received	2,114	2,583
Net cash (used in)/from operating activities	(24,795)	20,653
Cash flows from investing activities		
Purchase of tangible assets	—	(5,681)
Net cash used in investing activities	—	(5,681)
Net (decrease)/increase in cash and cash equivalents	(24,795)	14,972
Cash and cash equivalents at beginning of year	532,054	517,082
Cash and cash equivalents at end of year	507,259	532,054

The notes on pages 20 to 33 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 2021

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 2021

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 2021

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 4 members.

Dundee Women's Aid Company Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	<u>15,511</u>	<u>47,784</u>	<u>63,295</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	<u>8,591</u>	<u>13,496</u>	<u>22,087</u>

6. Charitable activities

	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
Scottish Com Fund - Volant Trust	—	—	—
Corra Foundation	—	—	—
St Francis School	—	6,110	6,110
St James Place Foundation	—	—	—
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
	<u>—</u>	<u>1,088,898</u>	<u>1,088,898</u>

Dundee Women's Aid Company Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
DCC Housing Benefit	–	269,258	269,258
Contributions to refuge running costs	451	3,282	3,733
Student placements	–	420	420
Health and Social Care Partnership	–	271,283	271,283
Scottish Government - CYP	–	129,232	129,232
Health and Social Care Partnership	–	30,134	30,134
Children in Need	–	9,560	9,560
RRT - Housing First - DCC	–	60,000	60,000
Scottish Government VAW	–	56,031	56,031
Shakti	–	3,000	3,000
Big Lottery - BAS MIA extension	–	21,975	21,975
Northwood Trust	–	–	–
Robertson Trust	–	14,000	14,000
Big Lottery - Nice	–	47,265	47,265
Scottish Com Fund - Volant Trust	–	7,883	7,883
Corra Foundation	–	20,226	20,226
St Francis School	–	5,940	5,940
St James Place Foundation	–	9,975	9,975
Voluntary Sector Development Fund	–	–	–
Scottish Government - Covid 19 Funding	–	–	–
Comic Relief	–	–	–
Bank of Scotland	–	–	–
	<u>451</u>	<u>959,464</u>	<u>959,915</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	<u>2,114</u>	<u>2,114</u>	<u>2,583</u>	<u>2,583</u>

8. Other income

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

Dundee Women's Aid Company Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

8. Other income *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Miscellaneous Income	<u>4,467</u>	<u>4,216</u>	<u>8,683</u>

9. Expenditure on charitable activities by fund type

	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>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Direct charitable activities	6,206	919,410	925,616
Support costs	<u>947</u>	<u>48,360</u>	<u>49,307</u>
	<u>7,153</u>	<u>967,770</u>	<u>974,923</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2021 £	Total fund 2020 £
Direct charitable activities	1,125,129	69,708	1,194,837	971,773
Governance costs	<u>–</u>	<u>3,120</u>	<u>3,120</u>	<u>3,150</u>
	<u>1,125,129</u>	<u>72,828</u>	<u>1,197,957</u>	<u>974,923</u>

Dundee Women's Aid Company Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

11. Analysis of support costs

	Analysis of support costs	Total 2021	Total 2020
	£	£	£
Communications and IT	40,308	40,308	23,577
General office	7,244	7,244	8,137
Finance costs	168	168	165
Governance costs	3,120	3,120	3,150
Legal & professional fees	21,988	21,988	14,278
	<u>72,828</u>	<u>72,828</u>	<u>49,307</u>

12. Net (expenditure)/income

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

	2021	2020
	£	£
Depreciation of tangible fixed assets	<u>2,064</u>	<u>3,394</u>

13. Auditor's remuneration

	2021	2020
	£	£
Fees payable for the audit of the financial statements	<u>3,120</u>	<u>3,150</u>

14. Staff costs

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

	2021	2020
	£	£
Wages and salaries	633,311	589,884
Social security costs	51,526	46,512
Employer contributions to pension plans	36,682	34,483
Other employee benefits	112,776	45,434
	<u>834,295</u>	<u>716,313</u>

Dundee Women's Aid Company Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

14. Staff costs *(continued)*

The average head count of employees during the year was 26 (2020: 27). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Charitable purposes	23	24
Management & administration	3	3
	<u>26</u>	<u>27</u>

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

	2021 No.	2020 No.
£60,000 to £69,999	1	—

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 £133,492 (2020:£125,206).

15. Directors' remuneration and expenses

During the year the charity paid £nil (2019: £nil) 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 2021

17. Tangible fixed assets

	Equipment £	Computer equipment £	Total £
Cost			
At 1 Apr 2020 and 31 Mar 2021	<u>4,479</u>	<u>49,335</u>	<u>53,814</u>
Depreciation			
At 1 Apr 2020	4,350	44,705	49,055
Charge for the year	<u>129</u>	<u>1,935</u>	<u>2,064</u>
At 31 Mar 2021	<u>4,479</u>	<u>46,640</u>	<u>51,119</u>
Carrying amount			
At 31 Mar 2021	<u>—</u>	<u>2,695</u>	<u>2,695</u>
At 31 Mar 2020	<u>129</u>	<u>4,630</u>	<u>4,759</u>

18. Debtors

	2021 £	2020 £
Trade debtors	10,208	10,027
Prepayments and accrued income	<u>13,989</u>	<u>16,101</u>
	<u>24,197</u>	<u>26,128</u>

19. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	27,855	11,681
Accruals and deferred income	16,194	25,351
Social security and other taxes	<u>15,246</u>	<u>12,137</u>
	<u>59,295</u>	<u>49,169</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 £36,682 (2020: £34,483).

Dundee Women's Aid Company Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

21. Analysis of charitable funds

Unrestricted funds

	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>

	At 1 Apr 2019	Income	Expenditure	Transfers	At 31 Mar 2020
	£	£	£	£	£
General reserve	241,983	7,200	–	(11,560)	237,623
Designated fund	4,453	8,892	(7,153)	–	6,192
	<u>246,436</u>	<u>16,092</u>	<u>(7,153)</u>	<u>(11,560)</u>	<u>243,815</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 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

Dundee Women's Aid Company Limited

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2021

21. Analysis of charitable funds (continued)

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
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)	—	—
Help for Kids	—	—	—	—	—
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
	<u>269,957</u>	<u>1,139,016</u>	<u>(1,195,317)</u>	<u>(20,000)</u>	<u>193,656</u>

	At 1 Apr 2019	Income	Expenditure	Transfers	At 31 Mar 2020
	£	£	£	£	£
Shakti	—	5,317	(5,317)	—	—
Covid Funding	—	—	(1,958)	—	(1,958)
Health and Social Care					
Partnership	—	271,283	(271,283)	—	—
Health and Social Care					
Partnership	—	30,134	(30,134)	—	—
MIA	—	21,975	(21,975)	—	—

Dundee Women's Aid Company Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

21. Analysis of charitable funds *(continued)*

Scottish Government -					
VAW - MIA	3,824	56,031	(60,026)	–	(171)
Prevention Post	22,061	7,850	(5,379)	–	24,532
Prevention - DC Thomson	22,142	–	(15,000)	–	7,142
Prevention - Robertson Trust	3,500	14,000	(14,000)	–	3,500
Big Lottery - Nice	27,224	47,265	(45,566)	–	28,923
Tampon Tax	148,417	–	(46,612)	–	101,805
CYPS	192	129,232	(127,767)	–	1,657
Children in Need	7,808	9,560	(7,808)	–	9,560
Refuges	2,557	272,541	(286,658)	11,560	–
General Restricted	2,167	1,300	(1,609)	–	1,858
Alexander Moncur Trust	4,812	–	(2,031)	–	2,781
Scottish Government -					
Training	1,200	–	–	–	1,200
GIRFEC	1,055	–	–	–	1,055
Marac/MIA	–	2,318	(93)	–	2,225
Freedom Programme	2,032	7,903	(8,039)	–	1,896
Corra Foundation	–	20,226	(3,199)	–	17,027
DCC Rapid Rehousing	–	60,000	(1,752)	–	58,248
St Francis School	–	5,940	(5,940)	–	–
St James Place	–	9,975	(2,624)	–	7,351
Help for Kids	–	3,000	(3,000)	–	–
Fundraising Covid Wm & CYP	–	300	–	–	300
See Hear	–	1,026	–	–	1,026
SWA/Scottish Government - 2nd Round	–	–	–	–	–
Bank of Scotland	–	–	–	–	–
Barnardos	–	–	–	–	–
Abertay	–	–	–	–	–
Nat West Circle Funds	–	–	–	–	–
	<u>248,991</u>	<u>977,176</u>	<u>(967,770)</u>	<u>11,560</u>	<u>269,957</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 2021

22. Analysis of net assets between funds

	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	281,200	193,656	474,856

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	4,759	–	4,759
Current assets	288,225	269,957	558,182
Creditors less than 1 year	(49,169)	–	(49,169)
Net assets	243,815	269,957	513,772

23. Financial Instruments

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

	2021 £	2020 £
Financial assets that are debt instruments measured at amortised cost		
Financial assets that are debt instruments measured at amortised cost	531,456	558,182
Financial liabilities measured at amortised cost		
Financial liabilities measured at amortised cost	59,295	49,169

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 2021

24. Analysis of changes in net debt

	At 1 Apr 2020	Cash flows	At 31 Mar 2021
	£	£	£
Cash at bank and in hand	<u>532,054</u>	<u>(24,795)</u>	<u>507,259</u>

25. Operating lease commitments

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

	2021	2020
	£	£
Not later than 1 year	13,333	20,000
Later than 1 year and not later than 5 years	<u>—</u>	<u>31,667</u>
	<u>13,333</u>	<u>51,667</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.