

Registered number: SC129369

Charity number: SC000033

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**GRAMPIAN WOMENS AID LIMITED**

**UNAUDITED**

**DIRECTORS REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2012**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2012**

**Directors**

Helen Gauld, Chair (appointed 24 July 2012)  
Pamela Rutherford, Treasurer (appointed 27 June 2012)  
Grace Taylor, Secretary  
Ann Sutherland  
Karla Chesire (appointed 20 August 2012)  
Jennifer Donald (appointed 1 October 2012)  
Hazel Al-Kowarri (resigned 15 November 2012)  
Patricia Moir (resigned 16 July 2012)  
Barbara Greenwood (resigned 16 July 2012)  
Audrey Masson (resigned 16 July 2012)

**Company registered number**

SC129369

**Charity registered number**

SC000033

**Registered office**

6 Bon Accord, Crescent Lane, Aberdeen, AB11 6DF

**Company secretary**

Grace Taylor

**Independent examiner**

John A Black, Anderson Anderson & Brown LLP, 9 Queens Road, Aberdeen, AB15 4YL

**Bankers**

Clydesdale Bank, 62 Union Street, Aberdeen, AB10 1WD

**Solicitors**

Lyndsay & Kirk, 39 Huntly Street, Aberdeen, AB10 1TJ

**DIRECTORS' REPORT  
FOR THE YEAR ENDED 31 MARCH 2012**

The directors submit their report and the financial statements of the charitable company for the year ended 31 March 2012.

Legal and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice – Accounting and Reporting by Charities (revised 2005).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Nature of Governing Document**

Grampian Womens Aid ("GWA") is a company limited by guarantee (company number SC129369) and a registered Scottish charity (charity number: SC000033). The charitable company is governed by its Memorandum and Articles of Association.

**Directors**

The directors during the year were as listed on page 1.

**Organisational structure**

Grampian Women's Aid board of directors have overall responsibility for the running of the organisation. All directors also have taken on lead roles for overseeing staffing, finance, child protection and vulnerable adults, IT and data protection. Directors give day to day responsibility for the operation of the service to the co-ordinator of Grampian Women's Aid.

**Recruitment and Appointment of Directors**

The powers for appointment and removal of directors are set out in the company's Memorandum and Articles of Association. The directors are currently developing a policy for recruitment of new directors to the Board.

**Induction and Training of Directors**

Before being appointed, directors will have seen and agreed with GWA vision, mission statement, values and principles. Once appointed, all the directors go through an induction process to gain knowledge and understanding required to meet the National Occupational Standards for Trustees and Management Committees. Directors receive training and guidance on domestic abuse awareness. They also need to understand the role and responsibility of directors, requirements of Companies House, the Office of the Scottish Charity Regulator ("OSCR") and Care Commission. Directors have taken part in organisational skills audit and a related training programme for directors has been agreed to run over the next twelve months.

**OBJECTIVES AND ACTIVITIES**

The objects for which the Company is established are:-

- To provide advice, support and refuge for women and their children who have suffered mental, physical or sexual harassment or abuse.
- To encourage these women to determine their own future and to help them achieve it, whether it involves returning home or starting a new life.
- To recognise and care for the emotional and educational needs of the children involved.
- To offer support, advice and help to any abused women who ask for it, whether or not she is resident and also to offer support and after-care to any women and children who have left the refuge.

**DIRECTORS' REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2012**

- To encourage research into causes on ways of preventing or relieving the suffering caused by such harassment and to keep such statistics and basic records as will facilitate research to the long term benefit of all abused women.
- To educate and inform the public, the media, the police, the courts, the social services and other authorities, with respect to the abuse of women and enlist the support of professional workers to help women with all aspects of their problems.
- To identify research and campaign around housing needs of abused/homeless women and their dependents.

Any women experiencing domestic abuse can approach Grampian Women's Aid for support by calling our main office. The majority of women looking for support from GWA are self-referred. Other referrals come from both statutory and voluntary agencies.

This year the majority of contacts made by women were self referred, with Grampian police Domestic abuse liaison officers and Health professionals being the highest agency referrals

296 women approached GWA this year for services. 181 looking for support and 115 for refuge. GWA had capacity to accommodate 50 women and 20 children. One of GWA city refuges was closed between 4th July 2011 to 16th August 2011 for refurbishment .

Whilst living in refuge, women are offered support to access permanent housing, assistance with benefits, independent living skills, and most important, the opportunity to increase confidence and knowledge to make informed choices enabling women to move forward with their lives.

The GWA team have worked to ensure a holistic service is provided to women and their children using Grampian Women's Aid refuge support, office support and on-call service. The support that women and children receive is significantly enhanced by the relationships that have been built up with other statutory and voluntary agencies, especially DALO Grampian Police.

**ACHIEVEMENTS**

GWA continues to receive funding from Aberdeenshire and Aberdeen City Councils.

GWA continues to be affiliated to Scottish Women's Aid and directors and staff have benefited over the past year from their members support and members training programme.

GWA worked with several groups of secondary school pupils from schools in Aberdeen City and Aberdeenshire supporting them to represent GWA as their chosen charity for the Young Philanthropist Initiative. A group of pupils from Peterhead Academy came first with their presentation winning £3,000 for GWA

Using donations we received women and children who were being supported by GWA visited Hoodles play park for a summer outing.

Since the audit of accounts for 2009/2010 we have put in place recommendations from our auditors, this has considerably improved our financial systems.

GWA continues to work with partner agencies in Aberdeen City and Aberdeenshire to ensure that women and children exposed to domestic abuse receive appropriate support and information.

GWA continue to work with staff, funders and women accessing our service to improve the lives of women and children exposed to domestic abuse.

**DIRECTORS' REPORT (continued)  
FOR THE YEAR ENDED 31 MARCH 2012**

**Staffing**

We received a grant from Scottish Government voluntary sector develop fund which will be used for office support worker and coordinator to access training for SSSC registration. Three staff members completed their SVQ 3 in Health and Social Care. Staff contracts of employment were updated as were job descriptions.

**Plans for the future**

GWA will modify and enhance its service delivery model to adapt to the changing needs of women and children and at the same time seek new and diverse sources of funding during a time of public and voluntary sector restraints. Core to the enhancement of service delivery will be the adoption of the Scottish Women's Aid national Service Standards. GWA service will focus on outcomes for women and children and supporting women living in a variety of settings not just in refuge accommodation.

**Challenges**

Funding from local authorities at a time of budget constraints and cuts.

**FINANCIAL REVIEW**

The net resources expended for the year, amounting to £21,662 (2011 – net incoming resources £5,188), have been dealt with as shown in the Statement of Financial Activities.

**Reserves**

The directors recognise the short term nature of much of Grampian Women's Aid funding and that the current level of resources are insufficient to support the activities of the company should there be a delay in securing new or existing funding. The directors have therefore devised and enacted policies that will, over time, increase the level of reserves.

In preparing this report, the Directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006

This report was approved by the Directors and signed on their behalf, by:



Pamela Rutherford, Treasurer

21 November 2012

**DIRECTORS' RESPONSIBILITIES STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2012**

The Directors (who are also directors of Grampian Womens Aid Limited 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 Directors to prepare financial statements for each financial year. Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 of the 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 charitable company will continue in operation.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 MARCH 2012**

**INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF GRAMPIAN WOMENS AID LIMITED**

I report on the financial statements of the company for the year ended 31 March 2012 which are set out on pages 7 to 16.

This report is made solely to the company's Directors, as a body, in accordance with regulation 11 of the Charities Accounts (Scotland) Regulations 2006. My work has been undertaken so that I might state to the company's Directors those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Directors as a body, for my work or for this report.

**RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND EXAMINER**

The Directors are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 (the Act) and the Charities Accounts (Scotland) Regulations 2006 (the Accounts Regulations). The Directors consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S REPORT**

My examination was carried out in accordance with regulation 11 of the Accounts Regulations. An examination includes a review of the accounting records kept by the company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as Directors concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**INDEPENDENT EXAMINER'S STATEMENT**

In the course of my examination, no matter has come to my attention:

- (1) ~~which gives me reasonable cause to believe that in any material respect the requirements:~~
- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and regulation 4 of the Accounts Regulations; and
  - to prepare financial statements which accord with the accounting records and comply with regulation 8 of the Accounts Regulations
- have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed: *John A Black*

Dated: 21 NOVEMBER 2012

John A Black Member of the Institute of Chartered Accountants in Scotland

Anderson Anderson and Brown LLP  
9 Queens Road  
Aberdeen  
AB15 4YL



**STATEMENT OF FINANCIAL ACTIVITIES**  
(Incorporating Income and Expenditure Account)  
**FOR THE YEAR ENDED 31 MARCH 2012**

	Note	Restricted funds 2012 £	Unrestricted funds 2012 £	Total funds 2012 £	Total funds 2011 £
<b>INCOMING RESOURCES</b>					
Incoming resources from generated funds:					
Voluntary income	2	-	9,549	9,549	12,113
Investment income		-	651	651	237
Incoming resources from charitable activities	3	-	321,732	321,732	326,133
Other incoming resources		-	1,047	1,047	5,662
<b>TOTAL INCOMING RESOURCES</b>		<b>-</b>	<b>332,979</b>	<b>332,979</b>	<b>344,145</b>
<b>RESOURCES EXPENDED</b>					
Charitable activities	4	-	351,041	351,041	335,597
Governance costs	5	-	3,600	3,600	3,360
<b>TOTAL RESOURCES EXPENDED</b>		<b>-</b>	<b>354,641</b>	<b>354,641</b>	<b>338,957</b>
<b>MOVEMENT IN TOTAL FUNDS FOR THE YEAR - NET INCOME/(EXPENDITURE) FOR THE YEAR</b>		<b>-</b>	<b>(21,662)</b>	<b>(21,662)</b>	<b>5,188</b>
Total funds at 1 April 2011		6,393	215,013	221,406	216,218
<b>TOTAL FUNDS AT 31 MARCH 2012</b>		<b>6,393</b>	<b>193,351</b>	<b>199,744</b>	<b>221,406</b>

The notes on pages 9 to 16 form part of these financial statements.

**BALANCE SHEET**  
**AS AT 31 MARCH 2012**

	Note	£	2012 £	£	2011 £
<b>FIXED ASSETS</b>					
Tangible assets	8		11,882		15,841
<b>CURRENT ASSETS</b>					
Debtors	9	6,215		14,497	
Cash at bank and in hand		205,269		220,953	
		<u>211,484</u>		<u>235,450</u>	
<b>CREDITORS:</b> amounts falling due within one year	10	(23,622)		(29,885)	
<b>NET CURRENT ASSETS</b>			<u>187,862</u>		<u>205,565</u>
<b>NET ASSETS</b>			<u><u>199,744</u></u>		<u><u>221,406</u></u>
<b>CHARITY FUNDS</b>					
Restricted funds	11		6,393		6,393
Unrestricted funds	11		193,351		215,013
			<u><u>199,744</u></u>		<u><u>221,406</u></u>

The Directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 March 2012 and of its net resources expended for the year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Directors on 21 November 2012 and signed on their behalf, by:

  
.....  
**Pamela Rutherford, Treasurer**

The notes on pages 9 to 16 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2012**

**1. ACCOUNTING POLICIES**

**1.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" published in March 2005, applicable accounting standards and the Companies Act 2006.

**1.2 Company status**

The company is a company limited by guarantee. The members of the company are the Directors named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

**1.3 Going concern**

The directors, having made due and careful enquiry and preparing forecasts, are of the opinion that the company has adequate working capital to execute its operations over the next 12 months. The directors, therefore, have made an informed judgement, at the time of approving the financial statements, that there is a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. As a result, the directors have continued to adopt the going concern basis of accounting in preparing the annual financial statements.

**1.4 Incoming resources**

All incoming resources are included in the Statement of financial activities when the company is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**1.5 Resources expended**

~~All expenditure is accounted for on an accruals basis and has been included under expense~~  
categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

**1.6 Taxation**

The company is recognised by HM Revenue and Customs as a charity and, as a consequence of the tax reliefs available in relation to the current year, income is not liable to taxation.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2012**

**1. ACCOUNTING POLICIES (continued)**

**1.7 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & fittings	- 25% reducing balance
Office equipment	- 25% reducing balance

**1.8 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Directors in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the company for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**2. VOLUNTARY INCOME**

	Total funds 2012 £	Total funds 2011 £
Donations	9,549	12,113

**3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	Total funds 2012 £	Total funds 2011 £
Total refugees	321,732	324,589
Head office	-	1,544
	321,732	326,133

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2012**

**4. CHARITABLE ACTIVITIES**

	Total refuges £	Head office £	Total 2012 £	Total 2011 £
Training costs	742	1,373	2,115	1,610
Rent & rates	60,981	14,338	75,319	68,176
Repairs & maintenance	12,836	1,385	14,221	16,971
Heat, light and power	15,628	3,252	18,880	22,012
Printing, stationery & phone	9,597	3,339	12,936	14,232
Travelling expenses	7,229	684	7,913	5,393
Depreciation	-	3,959	3,959	4,702
Bad debts written off	-	15,279	15,279	13,308
Accountancy	-	2,460	2,460	37
Other expenses	6,015	9,611	15,626	11,545
Professional fees	2,640	2,620	5,260	-
Wages and salaries	163,372	-	163,372	163,913
National insurance	13,701	-	13,701	13,698
	<u>292,741</u>	<u>58,300</u>	<u>351,041</u>	<u>335,597</u>

**5. GOVERNANCE COSTS**

	Total funds 2012 £	Total funds 2011 £
Independent examiner's fee	<u>3,600</u>	<u>3,360</u>

**6. NET INCOME / (EXPENDITURE)**

This is stated after charging:

	2012 £	2011 £
Depreciation of tangible fixed assets:		
- owned by the charity	3,959	4,702
Independent examiner's fee	3,600	3,360
Operating lease rentals - plant and machinery	1,776	1,663
- other	71,108	63,728
	<u>79,443</u>	<u>73,453</u>

During the year, no Directors received any remuneration (2011 - £NIL).

During the year, no Directors received any benefits in kind (2011 - £NIL).

During the year, no Directors received any reimbursement of expenses (2011 - £93).

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2012**

**7. STAFF COSTS**

Staff costs were as follows:

	2012 £	2011 £
Wages and salaries	163,372	163,913
Social security costs	13,701	13,698
	<u>177,073</u>	<u>177,611</u>

The average monthly number of employees during the year was as follows:

	2012 No.	2011 No.
Directors	7	6
Management	2	2
Advice and support	6	5
Cleaning	1	3
Administration	1	1
	<u>17</u>	<u>17</u>

No employee received remuneration amounting to more than £60,000 in either year.

**8. TANGIBLE FIXED ASSETS**

	Office equipment £	Fixtures & fittings £	Total £
<b>Cost</b>			
At 1 April 2011 and 31 March 2012	<u>28,225</u>	<u>5,043</u>	<u>33,268</u>
<b>Depreciation</b>			
At 1 April 2011	15,094	2,333	17,427
Charge for the year	3,282	677	3,959
At 31 March 2012	<u>18,376</u>	<u>3,010</u>	<u>21,386</u>
<b>Net book value</b>			
At 31 March 2012	<u>9,849</u>	<u>2,033</u>	<u>11,882</u>
At 31 March 2011	<u>13,131</u>	<u>2,710</u>	<u>15,841</u>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2012**

**9. DEBTORS**

	2012 £	2011 £
Trade debtors	-	5,740
Other debtors	-	1,573
Prepayments and accrued income	6,215	7,184
	<u>6,215</u>	<u>14,497</u>

**10. CREDITORS:  
Amounts falling due within one year**

	2012 £	2011 £
Trade creditors	16,348	10,636
Other creditors	524	14,911
Accruals and deferred income	6,750	4,338
	<u>23,622</u>	<u>29,885</u>

The Grampian Gender Based Abuse Training Consortium is a multi-agency initiative. Grampian Womens Aid acted as treasurer for the project and all donations were lodged in its bank account and ring-fenced for use solely by the project. Such income was not recognised in the charity's Statement of Financial Activities as the charity is merely the custodian of the project funds.

During the year, this scheme was closed down, the movement on the creditor within the accounts in relation to this can be summarised as follows:

	£
At 1 April 2011	14,911
Repaid to Scottish Executive	(13,892)
Expenditure	<u>(1,019)</u>
At 31 March 2012	<u>-</u>

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2012

11. STATEMENT OF FUNDS

	Brought Forward £	Incoming resources £	Resources Expended £	Carried Forward £
<b>Unrestricted funds</b>				
General Funds	215,013	332,979	(354,641)	193,351
<b>Restricted funds</b>				
Welcome/safety packs	3,936	-	-	3,936
Community safety	457	-	-	457
Staff training	2,000	-	-	2,000
	6,393	-	-	6,393
<b>Total of funds</b>	<b>221,406</b>	<b>332,979</b>	<b>(354,641)</b>	<b>199,744</b>

SUMMARY OF FUNDS

	Brought Forward £	Incoming resources £	Resources Expended £	Carried Forward £
General funds	215,013	332,979	(354,641)	193,351
Restricted funds	6,393	-	-	6,393
	<b>221,406</b>	<b>332,979</b>	<b>(354,641)</b>	<b>199,744</b>

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted funds 2012 £	Unrestricted funds 2012 £	Total funds 2012 £	Total funds 2011 £
Tangible fixed assets	-	11,882	11,882	15,841
Current assets	6,393	205,091	211,484	235,450
Creditors due within one year	-	(23,622)	(23,622)	(29,885)
	<b>6,393</b>	<b>193,351</b>	<b>199,744</b>	<b>221,406</b>



**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2012**

**13. OPERATING LEASE COMMITMENTS**

At 31 March 2012 the company had annual commitments under non-cancellable operating leases as follows:

	Land and buildings			Other
	2012	2011	2012	2011
	£	£	£	£
<b>Expiry date:</b>				
Within 1 year	15,306	14,289	1,776	-
Between 2 and 5 years	39,115	50,440	-	1,739

**14. RELATED PARTY TRANSACTIONS**

**Control**

Throughout the year the company was controlled by the directors.

**Transactions**

Hazel Al-Kowari is a councillor within Aberdeenshire Council and a director of Aberdeenshire Housing Partnership. The following transactions with these parties were undertaken during the year:

Party	Transaction	£	Balance at year end £
Aberdeenshire Council	Grants received	64,632	
	Management fee received	2,000	
	Rental paid	(33,086)	-