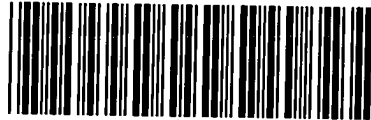


Charity Registration No. SC000033 (Scotland)

Company Registration No. SC129369 (Scotland)

**GRAMPIAN WOMEN'S AID LIMITED**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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# GRAMPIAN WOMEN'S AID LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	S Cooper J Sutherland R Crighton L Harrington G Robertson S Bushe	(Appointed 23 June 2020)
<b>Secretary</b>	S Pederson	
<b>Charity number (Scotland)</b>	SC000033	
<b>Company number</b>	SC129369	
<b>Key management - Manager</b>	Aileen Forbes	
<b>Registered office</b>	The Gatehouse Quarry Road Aberdeen AB16 5UU	
<b>Auditor</b>	Johnston Carmichael LLP 227 West George Street Glasgow G2 2ND	
<b>Bankers</b>	62 Union Street Aberdeen AB10 1WD	

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# **GRAMPIAN WOMEN'S AID LIMITED**

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# **GRAMPIAN WOMEN'S AID LIMITED**

## **TRUSTEES' REPORT**

### **FOR THE YEAR ENDED 31 MARCH 2021**

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The trustees present their report and financial statements for the year ended 31 March 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102") and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

#### **Objectives and activities**

The objects for which the Company is established are: -

- To provide advice, support and refuge to women and their children who have suffered mental or physical abuse or sexual harassment.
- 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.
- To encourage research into causes and 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 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.

#### **Achievements and performance**

April 2020 saw the beginnings of the restrictions due to the pandemic. In the first few weeks of lockdown, contact reduced significantly. Women already worked with withdrew and ceased contact. Women seeking initial support did not come forward. As restrictions eased in the summer, our contact rates increased suddenly and sharply as did referrals from partner agencies. Women desperately needed support in many different ways and often required refuge accommodation. Our own accommodation became full in a matter of days and, working with local authority partners, temporary housing was found for many women either on their own or with their children. Our support workers continued to work with women in communities across the Aberdeen and Aberdeenshire area always, except in emergency circumstances, via phone calls, texts and email. During this year, our referrals increased and we supported 900 women, children and young people.

There have been significant challenges along the way, of course, but also many opportunities and good news stories. At last, as a result of a global pandemic, the true reality of domestic abuse was brought into the public eye. More so than at any time in recent years. With this in mind, individuals and agencies set to work.

- The Scottish Government provided additional funding for all Women's Aid groups across the country to ensure vital services could continue to be provided.
- Police Scotland reminded the public of their support, that they would always respond to a call for help and emphasised during lockdown and self-isolation that anyone experiencing domestic abuse could leave their homes to seek help without fear of challenge.

# GRAMPIAN WOMEN'S AID LIMITED

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 31 MARCH 2021**

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- Aberdeen City and Aberdeenshire Violence Against Women Partnerships worked together to ensure the right support and services were available at the right time.
- We were inundated with offers of help from our supporters. Many groups raised money in a variety of ways.

The overall aim of the women's aid movement and the Scottish Government's Equally Safe strategy is to prevent and eradicate all violence against women and girls. In addition to supporting women, children and young people, we work to raise awareness of domestic abuse and its impact on lives, and to tackle the deep-rooted causes of this blight on society. During the pandemic, we were able to look at how we provide training and awareness raising information and expand on these to help ensure domestic abuse is recognised as the societal issue that it is.

We developed and shared via social media and our Violence Against Women Partnership colleagues information articles and guidance about a variety of abuse-based topics including: domestic abuse in the workplace; what to do if worried about someone you know; support details translated into eight different languages; and advice to women experiencing domestic abuse to help stay safe.

We publicised national initiative and services available to help women. For example, the "dial 55" silent solution option for contacting the emergency services and rail companies offers of free rail travel to women fleeing domestic abuse.

We adapted our training courses to be presented online with shorter, more focussed sessions. They've been going well and, for 2021, we added some new topics.

During the annual 16 Days of Action against gender-based violence, we were privileged to interview Carol Whicher about her brother, Michael Brown. Michael tirelessly campaigned to bring into being "Clare's Law" following the murder of his daughter Clare Wood. The law - in Scotland it's the Disclosure Scheme Domestic Abuse gives people the right to ask about the background of their partner. It also allows concerned members of the public, such as relatives and friends, the right to ask about someone's partner if they are concerned that person has been abusive in the past. Carol's story was a powerful reminder of the scourge of domestic abuse and the shameful fact that two women each week are killed as a result of domestic violence.

We made a very positive step forward when, in early December, our new Group Worker held the first Own Your Life course. These creative & educational 12-week sessions support women who have been subjected to domestic abuse by a partner to regain ownership of their lives. The first sessions have been inspirational and are truly about women supporting women. The Own My Life groups have been running throughout 2021 and have gone from strength to strength. Here are some comments from the women who attended:

*"A very helpful course. Helped gain back some confidence and recognition of the effects of abuse on me. Reflective and emotionally difficult at times but definitely worth it to help move on my way to recovery."*

*'Prior to Own My Life, I felt like a hamster in a wheel. just surviving. Now I can take back control of my life'*

*'The session on values really blew my mind. How could I not have known this. The course has been life changing for me and feel I can now move on with the rest of my life.'*

We all know only too well how unsettling, challenging and frightening it can be living in these times of Covid-19. We know, too, that escaping domestic abuse and moving to refuge can bring mixed emotions. The sense of relief, of hope and security - of finally being safe - can be tempered by feelings of uncertainty about moving to a strange area, living in refuge and about the future.

So, how does it feel to be living in refuge during lockdown? We asked this question of the children who are living with mum in refuge during lockdown. Here's what they told us:

*"I miss my football because it's good fun and I miss my friends and family. I am most looking forward to getting back to swimming."*

*"I miss my friends at school the most. And I miss singing the songs."*

*"I never got to say bye to my friends and then I never got to see them again. It has been hard. I'm going to go straight to see my best friend when I'm allowed."*

# **GRAMPIAN WOMEN'S AID LIMITED**

## **TRUSTEES' REPORT**

**FOR THE YEAR ENDED 31 MARCH 2021**

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Throughout the year, the kindness and generosity of our supporters has overwhelmed us and, most importantly, to the women, children and young people we support. On their behalf, and from all of us at GWA, thank you.

We'd also like to thank the following organisations for their support:

- Aberdeenshire Council
- Aberdeen City Council
- The Scottish Government
- The Lottery Community Fund
- The Volant Trust
- Comic Relief
- CNOOC Petroleum Europe Limited
- Corra Community Wellbeing Fund
- Family Action Fund
- Cash for Kids

### **Future Plans**

We will continue to work towards our vision which is, 'of a fair and equal society in which women, children and young people are fully included and can live life free from all forms of abuse'. We do this by continuing and improving our specialist services in Aberdeen and Aberdeenshire for women, children and young people who have experienced domestic abuse.

We hope to secure more sustainable funding for all our support services and will apply to the Delivering Equally Safe fund.

We would like to continue to develop our Own My Life programme and increase participation for women. This will include peer support groups, opportunities for activism and participation into the development of our services.

We will continue to provide a wide range of awareness raising events and campaigns so that our communities have an increased understanding of domestic abuse and gender inequality which is key to changing how society recognises the cause and consequences of domestic abuse.

### **Financial review**

The net surplus for the year was £150,605 (2020 - £44,215 surplus).

Total reserves are £617,081 of which £113,157 are unrestricted, £402,710 are restricted and £101,214 are designated by the trustees for specific purposes. It is the charity's policy to hold between three and six months operating costs as unrestricted reserves (between £65,000 and £130,000). The Trustees are comfortable that unrestricted reserves are in line with this policy at 31 March 2021.

### **Risk management**

The trustees have identified and reviewed the risks to which the charity is exposed and believe that appropriate controls are in place to provide reasonable assurance against these identified risks.

We have evaluated our Risk Management procedures and have subsequently opened two new ethical bank accounts to better protect our reserves and designated funding.

# GRAMPIAN WOMEN'S AID LIMITED

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 31 MARCH 2021**

### Structure, governance and management

Grampian Women's Aid Limited ("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.

The trustees, who are also the directors for the purpose of company law, and who served during the period from 1 April 2020 to the date the financial statements were approved were as follows:

S Cooper	
S Adlam-Hill	(Resigned 23 June 2020)
J Sutherland	
R Crighton	
L Harrington	
G Robertson	
S Pederson	(Resigned 13 May 2021)
S Bushe	(Appointed 23 June 2020)

### Recruitment and appointment of new trustees

The powers of 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.

### Organisational structure

GWA's board of directors have overall responsibility for the running of the organisation. All the directors have also 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 manager of GWA.

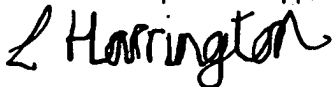
The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

### Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The trustees' report was approved by the Board of Trustees.



.....  
**L Harrington**

Trustee 15 / 03 / 2022  
Dated: .....

# **GRAMPIAN WOMEN'S AID LIMITED**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 MARCH 2021***

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The trustees, who are also the directors of Grampian Women's Aid Limited for the purposes of company law, are responsible for preparing the Trustees' Annual 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 trustees to prepare financial statements for each financial year. Under company law the trustees 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 year. 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 Charities SORP (FRS 102);
- make judgements and 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.



# GRAMPIAN WOMEN'S AID LIMITED

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF GRAMPIAN WOMEN'S AID LIMITED

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#### Opinion

We have audited the financial statements of Grampian Women's Aid Limited (the 'charitable company') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including 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 charitable company'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; and
- 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.

#### 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 responsibilities for the audit of the financial statements* section of our report. We are independent of the charitable company 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 charitable company'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.

#### 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 contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

# **GRAMPIAN WOMEN'S AID LIMITED**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

### **TO THE TRUSTEES OF GRAMPIAN WOMEN'S AID LIMITED**

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

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

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within 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' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; 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 trustees' report and from the requirement to prepare a strategic report.

#### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charitable company for the purpose 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor 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.

# GRAMPIAN WOMEN'S AID LIMITED

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF GRAMPIAN WOMEN'S AID LIMITED

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*Extent to which the audit is considered capable of detecting irregularities, including fraud*

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:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the charity, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The most relevant frameworks we identified include FRS 102, the Charities SORP (FRS102), the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

We gained an understanding of how the charity is complying with these laws and regulations by making enquiries of management and those charged with governance. We corroborated these enquiries through our review of submitted returns and trustee board meeting minutes.

We assessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur, by meeting with management and those charged with governance to understand where it was considered there was susceptibility to fraud. This evaluation also considered how management and those charged with governance were remunerated and whether this provided an incentive for fraudulent activity. We considered the overall control environment and how management and those charged with governance oversee the implementation and operation of controls. In areas of the financial statements where the risks were considered to be higher, we performed procedures to address each identified risk.

The following procedures were performed to provide reasonable assurance that the financial statements were free of material fraud or error:

- Reviewing minutes of meetings of those charged with governance;
- Reviewing the level and reasoning behind the charitable company's procurement of any legal and professional fees;
- Performing audit work procedures over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, identifying the occurrence of any significant transactions outside the normal course of business and, where these have occurred, evaluating their business rationale and reviewing judgements made by management in their calculation of accounting estimates for potential management bias.

Our audit procedures were designed to respond to the risk of material misstatements in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve intentional concealment, forgery, collusion, omission or misrepresentation. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

# GRAMPIAN WOMEN'S AID LIMITED

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF GRAMPIAN WOMEN'S AID LIMITED

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#### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's trustees, 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 charitable company's members and trustees those matters we are required to state to them in an auditors' 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 charitable company, the charitable company's members as a body, and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*Johnston Carmichael LLP*

**Keith Macpherson (Senior Statutory Auditor)**  
for and on behalf of Johnston Carmichael LLP

16 / 03 / 2022  
.....

**Chartered Accountants**  
**Statutory Auditor**

227 West George Street  
Glasgow  
G2 2ND

# GRAMPIAN WOMEN'S AID LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds general £	Unrestricted funds designated £	Restricted funds £	Total 2021 £	Total 2020 £
<b><u>Income from:</u></b>						
Donations and legacies	3	67,359	-	382,992	450,351	176,787
Charitable activities	4	208,928	-	36,069	244,997	280,771
Investments	5	682	-	-	682	1,560
<b>Total income</b>		<u>276,969</u>	<u>-</u>	<u>419,061</u>	<u>696,030</u>	<u>459,118</u>
<b><u>Expenditure on:</u></b>						
Charitable activities	6	<u>209,660</u>	<u>11,338</u>	<u>324,427</u>	<u>545,425</u>	<u>414,903</u>
<b>Net income for the year/ Net movement in funds</b>		67,309	(11,338)	94,634	150,605	44,215
<b>Reconciliation of Funds</b>						
Fund balances at 1 April 2020		<u>45,848</u>	<u>112,552</u>	<u>308,076</u>	<u>466,476</u>	<u>422,261</u>
<b>Fund balances at 31 March 2021</b>		<u><u>113,157</u></u>	<u><u>101,214</u></u>	<u><u>402,710</u></u>	<u><u>617,081</u></u>	<u><u>466,476</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# GRAMPIAN WOMEN'S AID LIMITED

## BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	11		5,697		7,600
<b>Current assets</b>					
Debtors	12	19,811		9,370	
Cash at bank and in hand		610,437		460,838	
		<u>630,248</u>		<u>470,208</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(18,864)</u>		<u>(11,332)</u>	
<b>Net current assets</b>			611,384		458,876
<b>Total assets less current liabilities</b>			<u>617,081</u>		<u>466,476</u>
<b>The funds of the charity:</b>					
Restricted funds	15		402,710		308,076
Unrestricted funds - designated	16		101,214		112,552
General unrestricted funds			113,157		45,848
			<u>617,081</u>		<u>466,476</u>

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

15 / 03 / 2022

The accounts were approved by the Trustees on .....



.....  
L Harrington  
Trustee

Company Registration No. SC129369

# GRAMPIAN WOMEN'S AID LIMITED

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations			148,917		95,261
<b>Investing activities</b>					
Purchase of tangible fixed assets		-		(1,730)	
Investment income received		682		1,560	
<b>Net cash generated from/(used in) investing activities</b>			682		(170)
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			149,599		95,091
Cash and cash equivalents at beginning of year			460,838		365,747
<b>Cash and cash equivalents at end of year</b>			610,437		460,838

# GRAMPIAN WOMEN'S AID LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MARCH 2021**

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### **1 Accounting policies**

#### **Charity information**

Grampian Women's Aid Limited is a charitable company limited by guarantee incorporated in Scotland. The registered office is The Gatehouse, Quarry Road, Aberdeen, AB16 5UU.

#### **1.1 Accounting convention**

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The charitable company is a Public Benefit Entity as defined by FRS 102.

The charity has availed itself of S396 of the Companies Act 2006, as permitted in paragraph 4(1) of Schedule 1 of SI 2008 No 409, and adapted the Companies Act formats to reflect the special nature of the charity's activities.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

#### **1.2 Going concern**

The charity continues to see an increase in demand for their services which has resulted in additional funding in the year. The Trustees have reviewed their forecasts and are comfortable they have sufficient reserves in order to meet the increase in demand.

At the time of approving the financial statements, the trustees have not identified any material uncertainties and have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for at least the next 12 months. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Designated funds are funds which have been set aside out of unrestricted funds by the trustees for a specific purpose.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### **1.4 Income**

Income is recognised when the charitable company is entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.



# GRAMPIAN WOMEN'S AID LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 1 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation, unless performance conditions require deferral of the amount.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Bank interest is recognised when receivable.

Legacies are recognised on receipt or otherwise if the charitable company has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Charitable activities income including grants are recognised on receipt or otherwise if the charitable company has been notified of an impending distribution, the amount is known, and receipt is expected.

#### 1.5 Expenditure

Expenditure is accounted for on an accruals basis as soon as there is a legal or constructive obligation, inclusive of VAT which cannot be recovered, and has been classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost of assets less their residual values over their useful lives on the following bases:

Computer equipment	25% reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charitable company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

#### 1.9 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are measured at transaction price including transaction costs.

# GRAMPIAN WOMEN'S AID LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors are recognised at transaction price.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

#### **1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

#### **1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### **1.12 Leases**

Rentals payable under operating leases, including any lease incentives received, are charged to expenditure on a straight line basis over the term of the relevant lease.

#### **1.13 Taxation**

The charity is exempt from corporation tax on its charitable activities.

### 2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The trustees consider that there are no estimates and underlying assumptions which have significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

# GRAMPIAN WOMEN'S AID LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 3 Donations and legacies

	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds general 2020 £	Restricted funds 2020 £	Total 2020 £
Donations and gifts	67,359	103,917	171,276	16,561	-	16,561
Government grants	-	279,075	279,075	-	160,226	160,226
	<u>67,359</u>	<u>382,992</u>	<u>450,351</u>	<u>16,561</u>	<u>160,226</u>	<u>176,787</u>

Included within Government Grants is income of £129,069 (2020 - £160,226) received from National Lottery Community Fund to deliver and develop the outreach service in Aberdeenshire. Included above is also £85,000 received towards the Equally Safe Bridge Funding and £65,006 in grants from the Scottish Government.

### 4 Charitable activities

	2021 £	2020 £
Services provided under contract	128,482	119,668
Other income	116,515	161,103
	<u>244,997</u>	<u>280,771</u>
Analysis by fund		
Unrestricted funds - general	208,928	208,689
Restricted funds	36,069	72,082
	<u>244,997</u>	<u>280,771</u>

### 5 Investments

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Interest receivable	682	1,560

# GRAMPIAN WOMEN'S AID LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 6 Charitable activities

	2021 £	2020 £
Staff costs	302,783	266,578
Rent, rates and water	61,790	68,486
Insurance	4,387	4,253
Light and heat	3,184	2,768
Postage and stationery	178	585
IT services	12,355	3,034
Internet and phones	5,276	5,987
Sundries	4,179	5,617
Repairs and maintenance	3,812	5,639
Travelling expenses	5,721	10,460
Women's grant and funds	70,938	-
Refuge direct support costs	53,022	-
GWPA wages & travel Pathways	-	16,978
GWPA clinical supervision	-	360
GWPA Pathways management	-	1,200
GWPA home safety equipment	-	1,886
	<u>527,625</u>	<u>393,831</u>
Support costs (see note 7)	2,734	12,063
Governance costs (see note 7)	15,066	9,009
	<u>545,425</u>	<u>414,903</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	209,660	262,329
Unrestricted funds - designated	11,338	22,965
Restricted funds	324,427	129,609
	<u>545,425</u>	<u>414,903</u>

# GRAMPIAN WOMEN'S AID LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 7 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Depreciation	1,903	-	1,903	2,057	-	2,057
Sundries	398	-	398	484	-	484
Professional and other fees	433	-	433	9,522	-	9,522
Audit fees	-	9,927	9,927	-	4,041	4,041
Accountancy	-	4,706	4,706	-	1,802	1,802
Legal and professional	-	433	433	-	3,166	3,166
	<u>2,734</u>	<u>15,066</u>	<u>17,800</u>	<u>12,063</u>	<u>9,009</u>	<u>21,072</u>
Analysed between Charitable activities	<u>2,734</u>	<u>15,066</u>	<u>17,800</u>	<u>12,063</u>	<u>9,009</u>	<u>21,072</u>

### 8 Net movement in funds

	2021 £	2020 £
Net movement in funds is stated after charging/(crediting)		
Fees payable to the company's auditor for the audit of the company's financial statements	9,927	4,041
Depreciation of owned tangible fixed assets	<u>1,903</u>	<u>2,057</u>

### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year.

None of the trustees (or any persons connected with them) received reimbursement of expenses or expenses paid directly on their behalf by the charity during the year.

# GRAMPIAN WOMEN'S AID LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

#### 10 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Management	1	1
Advice and support	12	10
Cleaning	1	1
Administration	1	1
Total	15	13

Employment costs	2021 £	2020 £
Wages and salaries	282,353	245,128
Social security costs	14,950	16,334
Other pension costs	5,480	5,116
	302,783	266,578

Key management remuneration (which includes Employer National Insurance and Pension) of £44,139 (2020: £42,525) was paid in the year.

There were no employees whose annual remuneration was £60,000 or more.

#### 11 Tangible fixed assets

	Computer equipment £
<b>Cost</b>	
At 1 April 2020	15,625
At 31 March 2021	15,625
<b>Depreciation and impairment</b>	
At 1 April 2020	8,025
Depreciation charged in the year	1,903
At 31 March 2021	9,928
<b>Carrying amount</b>	
At 31 March 2021	5,697
At 31 March 2020	7,600

# GRAMPIAN WOMEN'S AID LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 12 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Trade debtors	13,073	895
Other debtors	-	1,417
Prepayments and accrued income	6,738	7,058
	<u>19,811</u>	<u>9,370</u>

### 13 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other taxation and social security	6,885	4,285
Trade creditors	1,104	2,220
Accruals and deferred income	10,875	4,827
	<u>18,864</u>	<u>11,332</u>

### 14 Retirement benefit schemes

#### Defined contribution schemes

The charitable company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

The charge to the statement of financial activities in respect of defined contribution schemes was £5,480 (2020 - £5,116).

# GRAMPIAN WOMEN'S AID LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations at 31 March 2021

	Balance at 1 April 2019	Movement in funds		Balance at 31 March 2021
	£	Income £	Expenditure £	
Scottish Government - Bridge Funding	-	-	-	
Scottish Woman's Aid - Covid19 grants	-	-	-	
Staff Training fund	686	-	(291)	
L & K fund	134,796	-	-	1
Comic Relief	-	-	-	
Women's grant & funds	-	-	-	
Big Lottery fund/National Lottery Community Fund	69,895	160,226	(122,281)	1
Robertson Trust fund	-	9,500	(2,107)	
Cash for Kids	-	3,000	(202)	
Foundation Scotland (Clashindarroch)	-	8,000	-	
Garfield Weston Foundation	-	20,000	-	
NHS Health Improvement Fund	-	4,082	(722)	
STV fund	-	10,000	(3,161)	
Foundation Scotland (Tampon Tax)	-	10,000	-	
Volant Fund	-	7,500	(845)	
Advocacy funding	-	-	-	
Natwest Circle Fund	-	-	-	
	<u>205,377</u>	<u>232,308</u>	<u>(129,609)</u>	<u>3</u>



# **GRAMPIAN WOMEN'S AID LIMITED**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)** **FOR THE YEAR ENDED 31 MARCH 2021**

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### **15 Restricted funds**

The Scottish Government - Bridge Funding represents funding received towards the Equally Safe project which will help children and young people who have experienced domestic abuse in Aberdeen and Aberdeenshire.

The Scottish Woman's Aid grants represents the allocation of funds from the Scottish Government towards costs incurred.

The Staff Training fund represents funds specifically for training of staff in relation to SSSC registration qualifications.

L & K fund represents donations received for the provision of services and goods out with the statutory duty of local authorities of services that GWA can provide to women and children within Aberdeen and Aberdeenshire.

Comic Relief funding represents funding received to cover the additional costs incurred as a result of Covid-19.

Women's grant & funds represents individual fund awards to women within our service, related to the Family Action Fund.

The Big Lottery fund represents monies received from the Big Lottery to work with women who chose not to enter a new tenancy. To provide them with support to maintain a lease, improve security measures and to improve their wellbeing.

The National Lottery Community (Safer Together) fund represents monies received to deliver and develop their own support and practical advice to women and children experiencing domestic abuse.

The Robertsons Trust fund represents monies received to be used towards the salary costs of a support worker who has experienced domestic abuse.

The Cash for Kids funds represents monies received to be used for food, clothing costs, household goods, children's clothing and domestic abuse.

The Foundation Scotland (Clashindarroch) fund represents a contribution towards a pilot project working in the Huntly area with children and young people who have experienced domestic abuse.

The Garfield Weston Foundation fund represents monies received to pay towards core running costs to sustain our services.

# **GRAMPIAN WOMEN'S AID LIMITED**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)** **FOR THE YEAR ENDED 31 MARCH 2021**

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### **15 Restricted funds**

NHS Health Improvement fund represents donations towards Aberdeen Freedom Programme.

STV fund represents a contribution towards the costs for a Children and Young Person's Support Worker who will be |

Foundation Scotland (Tampon Tax) fund represents a contribution towards salary costs for the Group Worker's post.

Volant fund represents monies received to be used towards the salary cost of a Women's Outreach Worker.

Advocacy funding represents amounts awarded by Aberdeenshire Council towards the advocacy service.

The Natwest Circle fund relates to money received for the provision of funds for women and children in poverty.

# GRAMPIAN WOMEN'S AID LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

#### 16 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2019 £	Expenditure £	Transfers £	Balance at 1 April 2020 £	Expenditure £	Balance at 31 March 2021 £
Emergency Refuge fund	3,066	(1,286)	675	2,455	-	2,455
Women's Activities fund	38,604	(319)	15,886	54,171	(5,669)	48,502
Children and Young People fund	19,827	(16,766)	-	3,061	-	3,061
Refuge and Office Refurbishment fund	23,024	(649)	-	22,375	-	22,375
Communications and Campaigning fund	34,435	(3,945)	-	30,490	(5,669)	24,821
	<u>118,956</u>	<u>(22,965)</u>	<u>16,561</u>	<u>112,552</u>	<u>(11,338)</u>	<u>101,214</u>

The Emergency Refuge fund represents women who have had to flee without belongings. This would be at the Manager's or Senior Refuge Worker's discretion. The fund is also for women who have no access to housing benefit or other financial barriers and require emergency refuge. This would only be accessed for short-term periods and would be at the discretion of both the Manager and a Senior Support Worker.

The Women's Activities fund represents funding for trips and activities that would add to the support and empowerment for women we work with. The manager would make the decision when and what the fund is for.

The Children and Young People fund is funds designated to provide benefit to the children and young people living in the refuge.

The Refuge and Office Refurbishment fund represent funding to bring the office up to standard and provide funding for refurbishing and improving existing refuges and any new provision in line with service user consultation.

The Communication and Campaigning fund represents funding to establish a social media presence which will increase the profile and provide a platform for campaign work. In addition this fund will pay for the development of a new website which will support our campaigning, communicate developments applicable to our service and provide an interactive link for our service users.

# GRAMPIAN WOMEN'S AID LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

#### 17 Analysis of net assets between funds

	Unrestricted 2021 £	Designated 2021 £	Restricted 2021 £	Total 2021 £	Unres
Fund balances at 31 March 2021 are represented by:					
Tangible assets	5,697	-	-	5,697	
Current assets/(liabilities)	107,460	101,214	402,710	611,384	3
	<u>113,157</u>	<u>101,214</u>	<u>402,710</u>	<u>617,081</u>	<u>4</u>

# GRAMPIAN WOMEN'S AID LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

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#### 18 Operating lease commitments

At the reporting end date the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021 £	2020 £
Within one year	34,811	13,200
Between two and five years	37,285	50,485
	<u>72,096</u>	<u>63,685</u>

Total lease payments recognised as an expense in the year amounted to £61,138 (2020 - £13,200).

#### 19 Related party transactions

There were no transactions with related parties in the current or prior year. Key management remuneration is disclosed in Note 10.

#### 20 Analysis of changes in net funds

The charitable company had no debt during the year.