

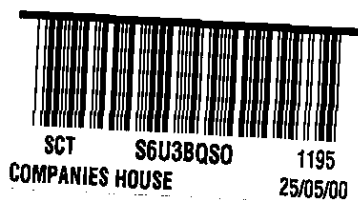
129369

**GRAMPIAN WOMENS AID LIMITED**  
**(LIMITED BY GUARANTEE)**

**REPORT AND ACCOUNTS**

**FOR THE YEAR ENDED**  
**31<sup>ST</sup> JANUARY 2000**

L



Lesley MacDonald  
Chartered Accountant  
12 Allardice Street  
Stonehaven  
AB39 2BQ

**GRAMPIAN WOMENS AID LIMITED**  
**(LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS**

The directors' present their report and the company's accounts for the year ended 31<sup>st</sup> January 2000.

**PRINCIPAL ACTIVITY**

Grampians Womans Aid Limited has charitable status. The principal activity of the company is aiding women and children in the Grampian area.

**DIVIDENDS AND APPROPRIATIONS**

In accordance with the company's memorandum, no income may be paid by dividend to the members of the company other than the payment of reasonable and proper remuneration in return for services rendered to the company

**DIRECTORS**

The directors of the company during the year were as follows: -

- Mr Brian Sinclair
- Mrs Edna Coyne

**STATEMENT OF DIRECTORS' RESPONSIBILITIES**

Company law requires the directors to prepare accounts for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the directors are required to -

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- Follow applicable accounting standards, subject to any material departures disclosed and explained in the accounts.
- Prepare the accounts on the ongoing concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**AUDITOR**

Lesley MacDonald will be proposed for re-appointment in accordance with section 385 of the Companies Act 1985.

In preparing the above report, the directors have taken advantage of Special exemptions applicable to small companies.

Approved by the Board of Directors and signed on behalf of the board on



Brian Sinclair  
Director

**GRAMPIAN WOMENS AID LIMITED**  
**(LIMITED BY GUARANTEE)**

**INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31<sup>st</sup> JANUARY 2000**

	Notes	2000	1999
		£	£
<b>TURNOVER</b>			
Grants and Donations	2	29,938	37,882
Net Income from Refuges	3	64,272	66,285
Net Income from Fund Raising		406	(615)
Net Income from Charity Shop		-	<u>1,169</u>
		94,616	104,721
<b>ADMINISTRATIVE EXPENSES</b>			
Wages and Salaries		82,264	61,133
Rent Rates and Insurance		10,977	9,618
Volunteers and Counselling		3,118	4,431
Postage, Stationary and Advertising		1,313	884
Audit		650	650
Accountancy		300	1,200
Telephone		2,487	1,565
Toys, Equipment and Outings		190	312
Heat and Light		2,025	686
Mileage		2,719	2,500
General Office Expenses		448	1,755
Training		454	294
Caravan		(148)	319
Depreciation		272	230
Equipment Leasing		903	912
Repairs & Maintenance		740	545
Parking		67	140
Professional Fees		1,846	280
Cleaning		<u>11</u>	<u>755</u>
		<u>110,636</u>	<u>88,169</u>
<b>OPERATING (DEFICIT)/ SURPLUS</b>		(16,020)	16,552
Interest Received		<u>1,154</u>	<u>2,032</u>
<b>NET (DEFICIT) / SURPLUS</b>		£ <u>(14,866)</u>	£ <u>18,584</u>

**GRAMPIAN WOMENS AID LIMITED**  
**(LIMITED BY GUARANTEE)**

**BALANCE SHEET AS AT 31<sup>st</sup> JANUARY 2000**

	Notes	2000	1999
		£	£
<b>FIXED ASSETS</b>			
Tangible Assets	4	750	680
<b>CURRENT ASSETS</b>			
Prepayments		3,855	3,854
Cash at Bank and in Hand	5	<u>44,781</u>	<u>60,774</u>
		48,636	64,628
<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
	6	<u>650</u>	<u>1,706</u>
<b>NET CURRENT ASSETS</b>		<u>47,986</u>	<u>62,922</u>
		£ <u>48,736</u>	£ <u>63,602</u>
<b>CAPITAL AND RESERVES</b>			
Share Capital	7	-	-
Income and Expenditure Account	8	<u>48,736</u>	<u>63,602</u>
		£ <u>48,736</u>	£ <u>63,602</u>

The directors have taken advantage of special exemptions conferred by Schedule 8 to the Companies Act 1985 applicable to small companies in the preparation of accounts and have done so on the grounds that in their opinion the company is entitled to these exemptions.

Signed on behalf of the Board of Directors on



Director  
Brian Sinclair

**GRAMPIAN WOMENS AID LIMITED**  
**(LIMITED BY GUARANTEE)**

**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>st</sup> JANUARY 2000**

**1. ACCOUNTING POLICIES**

**a) Basis of Accounting**

The accounts are prepared under the historical cost basis of accounting.

**b) Cash Flow**

The accounts do not include a cash flow statement because the company, as a small reporting entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard 1 'Cash Flow Statements'

**c) Turnover**

Turnover comprises income from refugees, grants, fees and Donations.

**d) Tangible Fixed Assets**

Depreciation is provided on the cost of tangible fixed assets in order to write off those assets over their anticipated useful lives. The annual rates used are as follows:

Office Equipment )	
Caravan )	25% Reducing Balance

**2. GRANTS AND DONATIONS**

	2000	1999
Local Authority Grants	17,682	16,492
Children in Need	-	6,000
Donations	<u>12,256</u>	<u>15,390</u>
	<u>£ 29,938</u>	<u>£ 37,882</u>

**3. NET INCOME FROM REFUGES**

INCOME	A/R £	GDR £	R/R £	Total £
Rents Received	30,990	23,496	28,880	83,366
Heat and Light Contribution	3,070	1,875	2,415	7,360
Telephone Contribution	<u>904</u>	<u>327</u>	<u>459</u>	<u>1,690</u>
	<u>£ 34,964</u>	<u>£ 25,698</u>	<u>£ 31,754</u>	<u>£ 92,416</u>
<b>EXPENDITURE</b>				
Housing Benefit	1,197	1,089	3,231	5,517
Rent Paid	1,958	2,479	1,607	6,044
Heat and Light	3,272	1,009	3,167	7,448
Telephone	1,440	1,024	486	2,950
Rates	342	885	271	1,498
Expenses	<u>1,931</u>	<u>938</u>	<u>1,818</u>	<u>4,687</u>
	<u>£ 10,140</u>	<u>£ 7,424</u>	<u>£ 10,580</u>	<u>£ 28,144</u>
<b>NET INCOME</b>	<u>£ 24,824</u>	<u>£ 18,274</u>	<u>£ 21,174</u>	<u>£ 64,272</u>

**GRAMPIAN WOMENS AID LIMITED**  
**(LIMITED BY GUARANTEE)**

**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>st</sup> JANUARY 2000**

**4. TANGIBLE FIXED ASSETS**

	Office Equipment	Caravan	Total
	£	£	£
Cost at 01.02.99	1,978	1,339	3,317
Additions	<u>342</u>	<u>-</u>	<u>342</u>
Cost at 31.01.00	£ <u>2,320</u>	£ <u>1,339</u>	£ <u>3,659</u>
Depreciation at 01.02.99	1,538	1,099	2,637
Charge for Year	<u>192</u>	<u>80</u>	<u>272</u>
Depreciation at 31.01.00	£ <u>1,730</u>	£ <u>1,179</u>	£ <u>2,909</u>
Net Book Value at 31.01.00	£ <u>590</u>	£ <u>160</u>	£ <u>750</u>
Net Book Value at 31.01.99	£ <u>440</u>	£ <u>240</u>	£ <u>680</u>

**5. CASH AT BANK AND IN HAND**

	2000	1999
Clydesdale Bank Ordinary Account	35,348	51,031
Clydesdale Bank Social Fund	6,745	6,636
Clydesdale Bank Childrens Fund	2,338	2,359
Leeds & Holbeck	333	732
Cash	<u>17</u>	<u>16</u>
	£ <u>44,781</u>	£ <u>60,774</u>

**6. CREDITORS: Amounts Falling Due Within One Year**

PAYE/ NIC	-	1,056
Accruals	<u>650</u>	<u>650</u>
	£ <u>650</u>	£ <u>1,706</u>

**7. SHARE CAPITAL**

The company is limited by guarantee and does not have share capital. The liability of each member is limited to £1 in the event that it should be wound up.

**8. INCOME AND EXPENDITURE ACCOUNT**

Balance at 01.02.99	63602
Net Deficit for the Year	(14,866)
Balance at 31.01.00	£ <u>48,736</u>

**GRAMPIAN WOMENS AID LIMITED**  
**(LIMITED BY GUARANTEE)**

**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>st</sup> JANUARY 2000**

**9. RECONCILIATION OF MEMBERS FUNDS**

Opening Members Funds	63,602	45,018
(Deficit)/ Surplus for Year	<u>(14,866)</u>	<u>18,574</u>
Closing Members Funds	£ <u>48,736</u>	£ <u>63,602</u>

**GRAMPIAN WOMENS AID LIMITED**  
**(LIMITED BY GUARANTEE)**

**REPORT OF THE AUDITOR  
TO THE SHAREHOLDERS OF GRAMPIAN WOMEN'S AID LIMITED**

I have audited the foregoing accounts, which have been prepared under the historical cost convention, and the accounting policies as set out in note 1 to the accounts.

**RESPECTIVE RESPOBSIBILITIES OF DIRECTORS AND AUDITORS**

As described in the directors report, the directors are responsible for the preparation of accounts. It is my responsibility to form an independent opinion based on my audit, on those accounts and to report my opinion to you.

**BASIS OF OPINION**

I conducted my audit in accordance with Auditing Standards issued by the Auditing Standards Board. An audit includes examination, on a test basis, of evidence to the amounts and disclosures in the accounts. It also includes assessment of the significant estimates and judgements made by the directors in the preparation of the accounts, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or other irregularity or error. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the accounts.

**OPINION**

In my opinion the accounts give a true and fair view of the state of the company's affairs as at 31<sup>st</sup> January 2000 and of its deficit for the year then ended and have been properly prepared in accordance with the provisions in the Companies Act 1985 applicable to small companies.

*Lesley MacDonald*

Lesley MacDonald  
Registered Auditor  
12 Allardice Street  
Stonehaven  
AB39 2BQ

Date *27/3/00*