

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 March 2022**  
**for**  
**Women's Aid Orkney**

**Women's Aid Orkney**

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**for the year ended 31 March 2022**

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**Report of the Trustees**  
**for the year ended 31 March 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

The Charity's overarching objectives are to raise awareness across services and communities of the causes and consequences of domestic abuse and gender inequalities and to provide services to meet the needs of women, children and young people who have been affected.

In furtherance of those objectives WAO provide service users with:

- Specialist crisis support, advocacy and information
- On-going support
- Refuge accommodation (where possible and appropriate)
- And work in partnership with other agencies

The trustees provide the staff team with;

- On going support in all aspects of the service
- working together to take the service forward to meet the needs of the community
- Build stronger working relationships with other agencies and the wider community to challenge the root causes of domestic abuse and how we think about it.

**ACHIEVEMENT AND PERFORMANCE**

As a board we continue working towards the following goals:

- Growing our women's membership base, in particular engaging with younger women and expanding our collective skill set.
- Engaging with men supporters through a local white ribbon campaign.
- Best practice governance
- Networking with other local organisations with shared interests.
- Ensuring that we care for our staff by providing proper support to manage the impact of stress and/or ill health.

We had 115 new women referrals and supported 149 women in total. We also had 36 children and young people referrals and supported 57 children and young people in total. 51 women moved on to independent living.

Within the actively supported group of women there were 75 who were given intensive support.

**FINANCIAL REVIEW**

Incoming resources for the year totalled £386,126. Total resources expended amounted to £396,919. At 31 March 2022, the overall balance of funds was £85,609 of which £8,036 was held for restricted purposes.

The directors have examined the requirement to maintain free reserves and concluded that the most appropriate level is between six and nine months operational expenditure. The purpose of this decision is to manage risk. The directors consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities whilst consideration is given to ways in which additional funds may be raised. Reserves at the end of the year were sufficient to maintain approximately six months operating costs at current budgeted levels.

**FUTURE PLANS**

As a board we will strive to

- continue to support our staff team by providing adequate resources
- ensure we source sufficient funds to support service development and staff training
- continue to build and strengthen relationships between trustees and staff team
- expand our membership and supporter bases
- campaign to ensure that the voices of abused women and children are both heard and respected
- continue to work in partnership with other local services to ensure our community has a joined-up approach to delivering the best outcomes possible.

**Report of the Trustees**  
**for the year ended 31 March 2022**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is a company limited by guarantee, incorporated on 31 March 2003 and registered as a charity on 31 March 2005. 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. Under the company's articles, the Board of Directors is elected at each AGM. All directors must resign yearly but may present themselves for re-election.

None of the directors has any beneficial interest in the company. All of the directors are members of the company and guarantee to contribute £1 in the event of a winding up.

The Board of Directors is responsible for the strategic direction and policy of the organisation. The Service Manager is responsible for the day to day management and development of services, supervision of the staff team and ensuring that good practice guidelines are adhered to.

The directors have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. The most significant external risks are identified as financial and the board will remain focused on developing strategies to mitigate these risks. Internal risks are minimised by the regular quantitative and qualitative monitoring and evaluation of all projects and the regular supervision and appraisal of all staff. Specific financial and administrative reports are also provided regularly to individual funders.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

SC246914 (Scotland)

**Registered Charity number**

005241

**Registered office**

c/o 39A Victoria Street  
Kirkwall  
Orkney  
KW15 1DN

**Trustees**

M Mackie

J E Buck (resigned 22.7.21)

Ms N McWhinnie

Ms C A Ritchie

Ms C A Hume

Ms E Andrews (appointed 10.6.21)

Ms L M MacLean (appointed 21.6.21)

Ms L S Ayllon

Mrs D K Johnston (appointed 30.8.21)

**Independent Examiner**

Charles W Flett

CA

Foubister & Bain

4 Broad Street

Kirkwall

Orkney

KW15 1NX

Approved by order of the board of trustees on 24 October 2022 and signed on its behalf by:

Mrs D K Johnston - Trustee

**Independent Examiner's Report to the Trustees of**  
**Women's Aid Orkney**

I report on the accounts for the year ended 31 March 2022 set out on pages four to fourteen.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees 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 accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees 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 connection with 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 2006 Accounts Regulations; and
  - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 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 accounts to be reached.

Charles W Flett  
CA  
Foubister & Bain  
4 Broad Street  
Kirkwall  
Orkney  
KW15 1NX

24 October 2022

**Women's Aid Orkney**

**Statement of Financial Activities**  
**for the year ended 31 March 2022**

	Notes	Unrestricted fund £	Restricted funds £	<b>2022 Total funds £</b>	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	139,633	231,120	370,753	382,767
<b>Charitable activities</b>					
Refuge rental income		15,367	-	15,367	24,809
Investment income	3	6	-	6	16
<b>Total</b>		<b>155,006</b>	<b>231,120</b>	<b>386,126</b>	<b>407,592</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Professional services		4,396	400	4,796	4,053
Staff Costs		62,963	247,849	310,812	304,151
Other Operating Costs		57,850	14,732	72,582	61,510
Grant Spend		8,729	-	8,729	35,875
<b>Total</b>		<b>133,938</b>	<b>262,981</b>	<b>396,919</b>	<b>405,589</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>21,068</b>	<b>(31,861)</b>	<b>(10,793)</b>	<b>2,003</b>
<b>Transfers between funds</b>	11	<b>(25,543)</b>	<b>25,543</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>(4,475)</b>	<b>(6,318)</b>	<b>(10,793)</b>	<b>2,003</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>82,048</b>	<b>14,354</b>	<b>96,402</b>	<b>94,399</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>77,573</b>	<b>8,036</b>	<b>85,609</b>	<b>96,402</b>

The notes form part of these financial statements

**Women's Aid Orkney (Registered number: SC246914)**

**Balance Sheet**  
**31 March 2022**

	Notes	Unrestricted fund £	Restricted funds £	<b>2022 Total funds £</b>	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	3,123	444	3,567	4,368
<b>CURRENT ASSETS</b>					
Debtors	9	873	233	1,106	1,562
Cash at bank and in hand		<u>79,150</u>	<u>39,822</u>	<u>118,972</u>	<u>142,865</u>
		<b>80,023</b>	<b>40,055</b>	<b>120,078</b>	<b>144,427</b>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(5,573)	(32,463)	(38,036)	(52,393)
<b>NET CURRENT ASSETS</b>		<u>74,450</u>	<u>7,592</u>	<u>82,042</u>	<u>92,034</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>77,573</b>	<b>8,036</b>	<b>85,609</b>	<b>96,402</b>
<b>NET ASSETS FUNDS</b>	11	<u>77,573</u>	<u>8,036</u>	<u>85,609</u>	<u>96,402</u>
Unrestricted funds				77,573	82,048
Restricted funds				<u>8,036</u>	<u>14,354</u>
<b>TOTAL FUNDS</b>				<u><b>85,609</b></u>	<u><b>96,402</b></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**Balance Sheet - continued**

**31 March 2022**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 24 October 2022 and were signed on its behalf by:

D K Johnston - Trustee



**Notes to the Financial Statements**  
**for the year ended 31 March 2022**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the 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.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and equipment - 20% Reducing Balance

**Taxation**

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

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Women's Aid Orkney**

**Notes to the Financial Statements - continued**  
**for the year ended 31 March 2022**

**2. DONATIONS AND LEGACIES**

	2022	2021
	£	£
Grants	306,089	317,592
Subscriptions	59	82
Donations	19,299	19,759
Small Grants	45,306	45,334
	<u>370,753</u>	<u>382,767</u>

Grants received, included in the above, are as follows:

	2022	2021
	£	£
OIC	59,522	53,580
Scottish Government	191,015	128,164
Other	44,872	8,500
Corra	10,680	127,348
	<u>306,089</u>	<u>317,592</u>

**3. INVESTMENT INCOME**

	2022	2021
	£	£
Interest receivable	<u>6</u>	<u>16</u>

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

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

	2022	2021
	£	£
Depreciation - owned assets	<u>801</u>	<u>985</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**Women's Aid Orkney**

**Notes to the Financial Statements - continued**  
**for the year ended 31 March 2022**

**6. STAFF COSTS**

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

	<b>2022</b>	2021
	<b><u>11</u></b>	<u>11</u>
Staff		

No employees received emoluments in excess of £60,000.

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	116,821	265,946	382,767
<b>Charitable activities</b>			
Refuge rental income	24,809	-	24,809
Investment income	16	-	16
<b>Total</b>	<u>141,646</u>	<u>265,946</u>	<u>407,592</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Professional services	3,853	200	4,053
Staff Costs	59,135	245,016	304,151
Other Operating Costs	38,850	22,660	61,510
Grant Spend	35,875	-	35,875
<b>Total</b>	<u>137,713</u>	<u>267,876</u>	<u>405,589</u>
<b>NET INCOME/(EXPENDITURE)</b>	3,933	(1,930)	2,003
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	78,115	16,284	94,399
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>82,048</u>	<u>14,354</u>	<u>96,402</u>

**Women's Aid Orkney**

**Notes to the Financial Statements - continued**  
**for the year ended 31 March 2022**

**8. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £
<b>COST</b>	
At 1 April 2021 and 31 March 2022	<u><b>65,832</b></u>
<b>DEPRECIATION</b>	
At 1 April 2021	<b>61,464</b>
Charge for year	<b>801</b>
At 31 March 2022	<u><b>62,265</b></u>
<b>NET BOOK VALUE</b>	
At 31 March 2022	<u><b>3,567</b></u>
At 31 March 2021	<u><b>4,368</b></u>

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2022</b>	<b>2021</b>
	£	£
Other debtors	-	500
Prepayments	<u><b>1,106</b></u>	<u><b>1,062</b></u>
	<u><b>1,106</b></u>	<u><b>1,562</b></u>

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2022</b>	<b>2021</b>
	£	£
Trade creditors	-	762
Social security and other taxes	<b>104</b>	-
Accruals	<b>1,585</b>	2,360
Grants in Advance	<u><b>36,347</b></u>	<u><b>49,271</b></u>
	<u><b>38,036</b></u>	<u><b>52,393</b></u>

**Women's Aid Orkney**

**Notes to the Financial Statements - continued**  
**for the year ended 31 March 2022**

**11. MOVEMENT IN FUNDS**

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General fund	82,048	21,068	(25,543)	77,573
<b>Restricted funds</b>				
Volunteer Recruitment	1,911	-	-	1,911
Children's Youth Project	6,066	(729)	-	5,337
Domestic Abuse Service Development	788	-	-	788
Violence Against Women	6,143	-	(6,143)	-
Orkney Rape Crisis Service	1,914	-	(1,914)	-
Social Isolation and Loneliness Fund	(9,484)	(4,897)	14,381	-
Womens	7,016	(26,235)	19,219	-
	<u>14,354</u>	<u>(31,861)</u>	<u>25,543</u>	<u>8,036</u>
<b>TOTAL FUNDS</b>	<u>96,402</u>	<u>(10,793)</u>	<u>-</u>	<u>85,609</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	155,006	(133,938)	21,068
<b>Restricted funds</b>			
Children's Youth Project	72,550	(73,279)	(729)
Social Isolation and Loneliness Fund	28,889	(33,786)	(4,897)
Womens	129,681	(155,916)	(26,235)
	<u>231,120</u>	<u>(262,981)</u>	<u>(31,861)</u>
<b>TOTAL FUNDS</b>	<u>386,126</u>	<u>(396,919)</u>	<u>(10,793)</u>

**Women's Aid Orkney**

**Notes to the Financial Statements - continued**  
**for the year ended 31 March 2022**

**11. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	78,115	3,933	82,048
<b>Restricted funds</b>			
Volunteer Recruitment	1,911	-	1,911
Children's Youth Project	5,621	445	6,066
Domestic Abuse Service Development	788	-	788
Violence Against Women	5,301	842	6,143
Orkney Rape Crisis Service	1,914	-	1,914
Social Isolation and Loneliness Fund	574	(10,058)	(9,484)
Womens	175	6,841	7,016
	<u>16,284</u>	<u>(1,930)</u>	<u>14,354</u>
<b>TOTAL FUNDS</b>	<u>94,399</u>	<u>2,003</u>	<u>96,402</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	141,646	(137,713)	3,933
<b>Restricted funds</b>			
Children's Youth Project	73,268	(72,823)	445
Violence Against Women	56,830	(55,988)	842
Social Isolation and Loneliness Fund	15,983	(26,041)	(10,058)
Womens	119,865	(113,024)	6,841
	<u>265,946</u>	<u>(267,876)</u>	<u>(1,930)</u>
<b>TOTAL FUNDS</b>	<u>407,592</u>	<u>(405,589)</u>	<u>2,003</u>

**Women's Aid Orkney**

**Notes to the Financial Statements - continued**  
**for the year ended 31 March 2022**

**11. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General fund	78,115	25,001	(25,543)	77,573
<b>Restricted funds</b>				
Volunteer Recruitment	1,911	-	-	1,911
Children's Youth Project	5,621	(284)	-	5,337
Domestic Abuse Service Development	788	-	-	788
Violence Against Women	5,301	842	(6,143)	-
Orkney Rape Crisis Service	1,914	-	(1,914)	-
Social Isolation and Loneliness Fund	574	(14,955)	14,381	-
Womens	175	(19,394)	19,219	-
	<u>16,284</u>	<u>(33,791)</u>	<u>25,543</u>	<u>8,036</u>
<b>TOTAL FUNDS</b>	<u>94,399</u>	<u>(8,790)</u>	<u>-</u>	<u>85,609</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	296,652	(271,651)	25,001
<b>Restricted funds</b>			
Children's Youth Project	145,818	(146,102)	(284)
Violence Against Women	56,830	(55,988)	842
Social Isolation and Loneliness Fund	44,872	(59,827)	(14,955)
Womens	249,546	(268,940)	(19,394)
	<u>497,066</u>	<u>(530,857)</u>	<u>(33,791)</u>
<b>TOTAL FUNDS</b>	<u>793,718</u>	<u>(802,508)</u>	<u>(8,790)</u>

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2022.



This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.