

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2023
for
Women's Aid Orkney

Women's Aid Orkney

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for the year ended 31 March 2023

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Report of the Trustees
for the year ended 31 March 2023

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 2023. 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 139 new women referrals and supported 160 women in total. We also had 45 children and young people referrals and supported 61 children and young people in total. 56 women moved on to independent living.

Within the actively supported group of women there were 98 who were given intensive support.

FINANCIAL REVIEW

Incoming resources for the year totalled £448,528. Total resources expended amounted to £453,712. At 31 March 2023, the overall balance of funds was £80,425.

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 2023

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 (resigned 30.6.22)

Ms N McWhinnie

Ms C A Ritchie

Ms C A Hume (resigned 1.10.22)

Ms E Andrews

Ms L M MacLean

Ms L S Ayllon

Mrs D K Johnston

Ms G R Harrison (appointed 18.9.23)

Miss S E Buck (appointed 24.10.23)

Ms L R Miller (appointed 26.6.23)

Ms L Weber (appointed 26.6.23)

Independent Examiner

Foubister & Bain
4 Broad Street
Kirkwall
Orkney
KW15 1NX

Approved by order of the board of trustees on 30 October 2023 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 2023 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
The Institute of Chartered Accountants of Scotland

Foubister & Bain
4 Broad Street
Kirkwall
Orkney
KW15 1NX

30 October 2023

Women's Aid Orkney

Statement of Financial Activities
for the year ended 31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	100,845	328,309	429,154	370,753
Charitable activities					
Refuge rental income		19,255	-	19,255	15,367
Investment income	3	119	-	119	6
Total		120,219	328,309	448,528	386,126
EXPENDITURE ON					
Charitable activities					
Professional services		7,154	1,020	8,174	4,796
Staff Costs		61,032	303,533	364,565	310,812
Other Operating Costs		33,568	42,770	76,338	72,582
Grant Spend		730	3,905	4,635	8,729
Total		102,484	351,228	453,712	396,919
NET INCOME/(EXPENDITURE)		17,735	(22,919)	(5,184)	(10,793)
RECONCILIATION OF FUNDS					
Total funds brought forward		77,573	8,036	85,609	96,402
TOTAL FUNDS CARRIED FORWARD		95,308	(14,883)	80,425	85,609

The notes form part of these financial statements

Women's Aid Orkney (Registered number: SC246914)

Balance Sheet
31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	8	11,739	231	11,970	3,567
CURRENT ASSETS					
Debtors	9	2,290	233	2,523	1,106
Cash at bank and in hand		<u>87,159</u>	<u>960</u>	<u>88,119</u>	<u>118,972</u>
		89,449	1,193	90,642	120,078
CREDITORS					
Amounts falling due within one year	10	(5,880)	(16,307)	(22,187)	(38,036)
NET CURRENT ASSETS/(LIABILITIES)		<u>83,569</u>	<u>(15,114)</u>	<u>68,455</u>	<u>82,042</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		95,308	(14,883)	80,425	85,609
NET ASSETS FUNDS	11	<u>95,308</u>	<u>(14,883)</u>	<u>80,425</u>	<u>85,609</u>
Unrestricted funds				95,308	77,573
Restricted funds				<u>(14,883)</u>	<u>8,036</u>
TOTAL FUNDS				<u>80,425</u>	<u>85,609</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 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 2023

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 30 October 2023 and were signed on its behalf by:

D K Johnston - Trustee

Notes to the Financial Statements
for the year ended 31 March 2023

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 2023

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Grants	392,892	306,089
Subscriptions	311	59
Donations	18,816	19,299
Small Grants	17,135	45,306
	<u>429,154</u>	<u>370,753</u>

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

	2023	2022
	£	£
OIC	59,528	59,522
Scottish Government	253,866	191,015
Other	79,498	44,872
Corra	-	10,680
	<u>392,892</u>	<u>306,089</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Interest receivable	<u>119</u>	<u>6</u>

4. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Depreciation - owned assets	<u>1,311</u>	<u>801</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Women's Aid Orkney

Notes to the Financial Statements - continued
for the year ended 31 March 2023

6. STAFF COSTS

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

	2023	2022
Staff	<u>14</u>	<u>11</u>

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	139,633	231,120	370,753
Charitable activities			
Refuge rental income	15,367	-	15,367
Investment income	<u>6</u>	<u>-</u>	<u>6</u>
Total	<u>155,006</u>	<u>231,120</u>	<u>386,126</u>
EXPENDITURE ON			
Charitable activities			
Professional services	4,396	400	4,796
Staff Costs	62,963	247,849	310,812
Other Operating Costs	57,850	14,732	72,582
Grant Spend	<u>8,729</u>	<u>-</u>	<u>8,729</u>
Total	<u>133,938</u>	<u>262,981</u>	<u>396,919</u>
NET INCOME/(EXPENDITURE)	21,068	(31,861)	(10,793)
Transfers between funds	<u>(25,543)</u>	<u>25,543</u>	<u>-</u>
Net movement in funds	<u>(4,475)</u>	<u>(6,318)</u>	<u>(10,793)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	82,048	14,354	96,402
TOTAL FUNDS CARRIED FORWARD	<u><u>77,573</u></u>	<u><u>8,036</u></u>	<u><u>85,609</u></u>

Women's Aid Orkney

Notes to the Financial Statements - continued
for the year ended 31 March 2023

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2022	65,832
Additions	<u>9,714</u>
At 31 March 2023	<u>75,546</u>
DEPRECIATION	
At 1 April 2022	62,265
Charge for year	<u>1,311</u>
At 31 March 2023	<u>63,576</u>
NET BOOK VALUE	
At 31 March 2023	<u>11,970</u>
At 31 March 2022	<u>3,567</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	1,240	-
Prepayments	<u>1,283</u>	<u>1,106</u>
	<u>2,523</u>	<u>1,106</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Social security and other taxes	-	104
Accruals	1,585	1,585
Grants in Advance	<u>20,602</u>	<u>36,347</u>
	<u>22,187</u>	<u>38,036</u>

Women's Aid Orkney

Notes to the Financial Statements - continued
for the year ended 31 March 2023

11. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	77,573	17,735	95,308
Restricted funds			
Volunteer Recruitment	1,911	-	1,911
Children's Youth Project	5,337	1,169	6,506
Domestic Abuse Service Development	788	(9,662)	(8,874)
Family Worker	-	803	803
Womens	-	(15,229)	(15,229)
	<u>8,036</u>	<u>(22,919)</u>	<u>(14,883)</u>
TOTAL FUNDS	<u>85,609</u>	<u>(5,184)</u>	<u>80,425</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	120,219	(102,484)	17,735
Restricted funds			
Children's Youth Project	77,115	(75,946)	1,169
Domestic Abuse Service Development	9,713	(19,375)	(9,662)
Family Worker	56,425	(55,622)	803
Womens	185,056	(200,285)	(15,229)
	<u>328,309</u>	<u>(351,228)</u>	<u>(22,919)</u>
TOTAL FUNDS	<u>448,528</u>	<u>(453,712)</u>	<u>(5,184)</u>

Women's Aid Orkney

Notes to the Financial Statements - continued
for the year ended 31 March 2023

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	82,048	21,068	(25,543)	77,573
Restricted funds				
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)	-
Family Worker	(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>
TOTAL FUNDS	<u>96,402</u>	<u>(10,793)</u>	<u>-</u>	<u>85,609</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	155,006	(133,938)	21,068
Restricted funds			
Children's Youth Project	72,550	(73,279)	(729)
Family Worker	28,889	(33,786)	(4,897)
Womens	<u>129,681</u>	<u>(155,916)</u>	<u>(26,235)</u>
	<u>231,120</u>	<u>(262,981)</u>	<u>(31,861)</u>
TOTAL FUNDS	<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 2023

11. MOVEMENT IN FUNDS - continued

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

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	82,048	38,803	(25,543)	95,308
Restricted funds				
Volunteer Recruitment	1,911	-	-	1,911
Children's Youth Project	6,066	440	-	6,506
Domestic Abuse Service Development	788	(9,662)	-	(8,874)
Violence Against Women	6,143	-	(6,143)	-
Orkney Rape Crisis Service	1,914	-	(1,914)	-
Family Worker	(9,484)	(4,094)	14,381	803
Womens	7,016	(41,464)	19,219	(15,229)
	<u>14,354</u>	<u>(54,780)</u>	<u>25,543</u>	<u>(14,883)</u>
TOTAL FUNDS	<u>96,402</u>	<u>(15,977)</u>	<u>-</u>	<u>80,425</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 £
Unrestricted funds			
General fund	275,225	(236,422)	38,803
Restricted funds			
Children's Youth Project	149,665	(149,225)	440
Domestic Abuse Service Development	9,713	(19,375)	(9,662)
Family Worker	85,314	(89,408)	(4,094)
Womens	314,737	(356,201)	(41,464)
	<u>559,429</u>	<u>(614,209)</u>	<u>(54,780)</u>
TOTAL FUNDS	<u>834,654</u>	<u>(850,631)</u>	<u>(15,977)</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

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.