

Charity Registration No. SC008837 (Scotland)

Company Registration No. SC273279 (Scotland)

**SHAKTI WOMEN'S AID**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 28 MARCH 2022**

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# SHAKTI WOMEN'S AID

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

Ms G James  
Dr A Ganguli Mitra  
Ms S S Panchal  
Ms P Sarma  
Dr M Aldossari (Appointed 7 May 2021)  
Dr R Govinda (Appointed 7 May 2021)  
Ms R M Limki (Appointed 7 May 2021)  
Dr K A A Qureshi (Appointed 7 May 2021)

### Secretary

Ms G Polubothu

### Charity number (Scotland)

SC008837

### Company number

SC273279

### Registered office

Norton Park  
57 Albion Road  
EDINBURGH  
EH7 5QY

### Auditor

Johnston Carmichael LLP  
66 Tay Street  
Perth  
PH2 8RA

### Bankers

The Royal Bank of Scotland plc  
2 Blenheim Place  
EDINBURGH  
EH7 5JH

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# **SHAKTI WOMEN'S AID**

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# **SHAKTI WOMEN'S AID**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

### **FOR THE YEAR ENDED 28 MARCH 2022**

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The trustees present their report and accounts for the period ended 28 March 2022. Although the accounts have been prepared for the period ended 28 March 2022 they reflect the transactions for the period to 31 March 2022. The trustees' report includes the requirements of the directors' report included within the Companies Act 2006.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements 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") including the provisions of section 1A applicable to Small Entities 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 objective of the charity is to provide information, emotional and practical support and temporary refuge to black minority ethnic women and their children from all communities who experience domestic abuse. Domestic abuse is the term used to describe a diversity of harmful actions or omissions usually perpetrated by men and/or other family members against women in different close relationships.

#### **Objectives**

- To provide support to black minority ethnic women (BME), their children and young people to access temporary accommodation.
- To support black minority ethnic women, their children (if any) and young people in determining their own futures.
- To provide support to women, their children, and young people to resettlement into permanent accommodation.
- To organise, help and support the learning and emotional needs of women, their children, and young people.
- To help resettlement and provide information and support to black minority ethnic women, their children and young people who have been re-housed from temporary accommodation.
- To promote the interests of black minority ethnic women, their children accessing services in other voluntary and statutory organisations.
- To develop information/education programs around the issues of domestic abuse, forced marriages and other honour-based violence.
- To provide information, talks/presentations, and training to other agencies.

#### **Our short-term goals are to:**

- Maintain our core services.
- Maintain our current funding levels; and provide a safe and supportive working environment for our staff.
- Continue to provide temporary refuge accommodation to BME women and their children (if any).
- Continue to provide an outreach service for women, children, and young people.

#### **Our medium-term goals are:**

- To develop our LGBTI Maitri Project for black minority lesbian, bi-sexual and transgender women, and young people.
- To secure funding for our current core services.

# SHAKTI WOMEN'S AID

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 28 MARCH 2022

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### Our long-term goals are:

- To expand our outreach service for BME women, their children and young people in other local authority areas through partnership working with councils and local Women's Aid Groups.
- To re-establish Shakti Information and Education Project, which has been very successful in raising awareness about the domestic and honour-based violence. The project has been instrumental in developing policy and legislation around forced marriage/honour-based violence; we have been trying to identify funding for the project but have been finding it difficult.

### Achievements and performance

Despite the unexpected challenges created by the COVID-19 pandemic, Shakti successfully delivered the following activities and achievements:

- Provision of temporary refuge accommodation to black minority ethnic women and children (if any) and resettlement of women and their children back into the community.
- Provision of information, emotional and practical support to women, their children and young people.
- Provision of support and advocacy for women, their children, and young people to access other relevant services.
- Provision of information and support to other agencies to support BME women, children, and young people; Shakti worked closely in partnership with Edinburgh Women's Aid, Fife Women's Aid, Dundee Women's Aid, Aberdeen Women's Aid, Stirling Women's Aid and Grampian Women's Aid to access their refuge space for black minority ethnic women and their children.

### Awareness Raising webinars.

To raise awareness and to reach out to public, Shakti organised free webinars on BME, LGBT & Domestic Abuse for external agencies.

16 days Action against Domestic Violence: Shakti organised 2 webinar/training on Gender Based Violence and BME women, children, and young people.

### Training/workshops:

Shakti successfully developed and delivered 26 virtual training sessions to its partners and professionals across Scotland to raise awareness about issues and barriers faced by BME women, their children, and young people and their support needs. These sessions were highly valued and have always received positive feedback.

### What the attendees said about our training

"Very important training to complete. I found the topics covered very interesting, and shocking in some areas. Definitely worthwhile and delivered in a manner which allowed us to learn, think and listen to the views / experiences of others".

"I gained more accurate knowledge about migrant women's legal situation in domestic abuse

"I was really impressed with the level of detail; it means there is lots of scope for personal learning after the training".

# SHAKTI WOMEN'S AID

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 28 MARCH 2022

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### Participation, Partnership and Campaigns

- Shakti continues to be an active member of Edinburgh Violence against Women and Girls Partnership (VAWAGP) now known as Equally Safe Edinburgh Committee, Fife (FVAWP), Stirling Gender Based Violence Partnership (GBVP), Falkirk GBVP and Clackmannanshire (VAWAGP).
- Participating in local and national consultations/research relating to domestic abuse/forced marriage issues/honour-based violence - influencing policy development. Shakti continues to be actively involved in shaping Scottish Government developmental work on Forced Marriage and Female Genital Mutilation.
- Shakti continues to work with the Police to support honour-based abuse cases.
- Member of National Commission on Forced Marriage UK lead by Baroness Butler-Sloss, Shakti CEO is one of the commissioners.
- Shakti is a member of the National No Recourse to Public Funds Campaign Group and has been actively involved in the Campaign to Abolish No Recourse to Public Funds. The Campaign Group have been successful in the Home Office introducing Concession for Destitute Victims of Domestic Violence (concession allowing victims of domestic violence on spousal visas with no recourse to public funds (NRPF's) to access benefits and public housing while they apply for settlement under the 'domestic violence rule'). The campaign is on-going.
- Continue to raise awareness about domestic abuse/honour-based violence/forced marriages/ FGM and other harmful practices through training, workshops, presentations, and talks.
- **Supporting Migrant Victims of Domestic Abuse with No recourse to Public Funds:** Shakti is the only partner in Scotland that received funding to support victims of domestic abuse with no recourse to public funds

### Service Provision

The work of Shakti encompasses four main areas:

#### 1) Supporting women and their children on a day-to-day basis

- Housing and advocacy support
- BAME outreach service
- Children and Young People service
- Maitri – LGBTI service

#### 2) Supporting other organisations working with BAME women, e.g., police, social work, housing.

3) Providing training/workshop and educational resources to increase awareness around the issues faced by BME women, their children and young people and their support for voluntary and statutory organisations.

4) Providing work placements and teaching for undergraduate and post-graduate student (Social work, community education, counselling) from the University of Stirling, University of Edinburgh, University of Dundee.

### Housing and Advocacy Support/Refuge Support Services:

During the reporting period (1<sup>st</sup> April 2021 to 31<sup>st</sup> March 2022), Shakti Housing and Advocacy Support and Outreach Support Services provided support to a total of 799 women plus their children (if any) from various ethnic backgrounds (Figure 1). Of the 799 women, 145 were women with no recourse to public funds. Shakti received 464 new referrals in 2021/22 compared to 401 in 2020/21, an increase of 16%.

# SHAKTI WOMEN'S AID

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 28 MARCH 2022

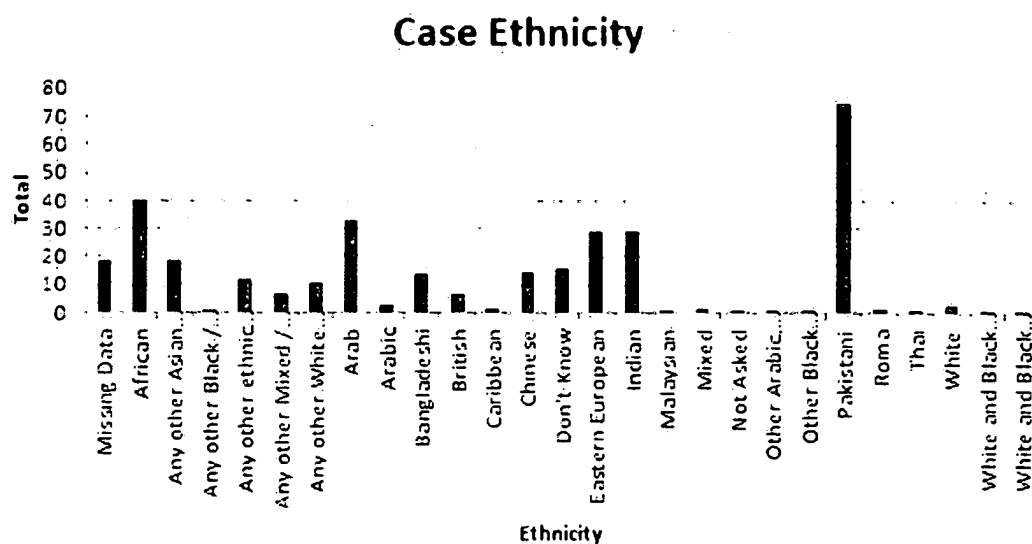


Figure 1. Case ethnicity of women referred to Shakti in the period 2021/2022.

## **SHAKTI WOMEN'S AID**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 28 MARCH 2022**

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Shakti currently operates one dedicated refuge with four self-contained flats of which one is designed to accommodate women with disabilities. Shakti refuge accommodated 10 women plus their children (if any) during the reporting period. During the period Shakti was able to help 2 of these women secure Private Sector Leasing accommodation and 1 moved private rented and 2 moved to council and housing association accommodation. The women stayed in the refuge for a maximum of 12 months and the minimum was 6 months.

Where Shakti was unable to accommodate a woman in their refuge due to capacity, Shakti supported women to ensure they were able to secure Council temporary accommodation. In addition to the women in their refuge, Shakti supported a significant number of women in other temporary accommodation. All women received the same high level of support and services including advocacy and advice and support to enable access to legal support, welfare benefits, to secure stable immigration status, emotional support, access to education and employment, and resettlement into permanent accommodation. Shakti also worked in partnership with Edinburgh Women's Aid and Key Moves to offer support and services to black minority ethnic women housed in their refuge accommodation.

#### **Shakti Outreach Support Service for BME Women.**

As described above, Shakti housing and advocacy service and the BME outreach service support service have successfully met the challenge of supporting a significantly increased number of new referrals and has been a lifeline to many BME women, their children, and young people, who were experiencing domestic abuse and honour-based violence. The following feedback from the service users illustrates the impact our support made to them.

"The police gave me leaflets for women's aid charities and I contacted Shakti soon after. Through them I have been able to meet with a mediator who helped me keep my flat, a therapist who has been more important than I ever would have known and my keyworker P who has been such a support to me at my lowest points."

"The police had taken me out of the dangerous situation I had been in but after I felt incredibly alone and unsure of what to do next. After meeting with P, I felt so much support and that I was not alone and there was help out there for people like myself".

"Shakti has done amazingly well the past two years supporting me during the most challenging time of my life. They were there like my family provided food, emotional support for me, clothing for my son. What an amazing team they are and I can't thank them enough".

#### **Maitri LGBTI Project:**

Shakti identified the need for a dedicated LGBTI service and established a dedicated service, Maitri, in 2018. The main aim of the project is to identify and address barriers faced by LGBTI BME women and young people seeking help. Shakti has also been able to use its platform to raise awareness around the specific difficulties and challenges facing LGBTI BME women, not limited to our service users but additionally in the communities we serve. Furthermore, we have consistently shown through demand for the service and client satisfaction that LGBTI services are critical for BME communities. The project supported 18 BME LGBTI women and young people. In addition, funding for this project also supported an additional 14 non-LGBTI women and their children, as specified in the funding remit.



# SHAKTI WOMEN'S AID

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 28 MARCH 2022

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We continue to build strong partnerships both locally and nationally and additionally maintained existing relationships with LGBTI organisations such as LGBTI Youth Scotland, Naz and Matt Foundation and other non LGBTI organisations that supports LGBTI.

**LGBTI Gold Charter Mark:** We have been working hard towards achieving the LGBTI Gold Charter Mark and very close to achieving it.

### Children and Young People Service:

From April 2021 – March 2022, the CYP Service supported 296 CYP affected by domestic abuse, with an average of 14 CYP on the Waiting List per quarter.

By collaborating and working in partnership with other organisations (Kids Out, Save The Children, Children's University, STV, HES), we were able to offer extensive practical support and managed to give 296 CYP Buddy Bags from Buddy Bag foundation, Historic Scotland Packs (educational historic arts and crafts packs), Wonder boxes (journals), and Kindness Wave Bags (stationery packs), a £100 Asda voucher each to assist with groceries, promoting healthy eating, and a £15 One4All gift card for Eid from the Anas Sarwar Foundation.

We renewed our partnership agreement with the Bike Station to provide a further 25 young people with bikes, cycling classes, maintenance classes (this was in addition to the 21 young people already enrolled and getting support), promoting empowerment and boosting confidence.

Due to the rise in cases of the Omicron variant, we had put activities on hold temporarily for some months, but we continued empowering the families and assisted 58 families to attend multicultural events independently. Clients reported feeling empowered and said they felt more confident to do this without any assistance.

As part of staff development, 2 CYP workers completed their training and became certified in Storyplay, an innovative way that encourages children to talk about their feelings. We have introduced Storyplay sessions at our weekly activities and use this as a means of providing child centred support for when mothers/caregivers need to attend important appointments such as with a solicitor, the police or be in court.

This year CYP service focused on developing our resources. To encourage CYP to have their voices heard, we asked the children for their thoughts on our existing CYP Leaflet. We took inspiration from their ideas to create a more welcoming leaflet which is clear and concise, ensuring their opinions were taken on board. We also worked in collaboration with Rape Crisis and Scottish Government to create resources for Educators in Scotland with regards to issues faced by BME CYP. Significant time was spent creating 6 short videos to help teachers to be more informed about certain practices, to be more culturally aware and be able to look out for signs that BME children and young people may show in class, when affected by domestic abuse or honour based abuse. As part of this, we have also created a document which will be given out in schools to young people, to show them what support is available, and how to reach out for help. On 25<sup>th</sup> August, Equally Safe for Schools was Launched, with a specified webpage on Shakti CYP Services. We are continuing to work on this and develop resources to help educate more schools. ESAS is an innovative whole school approach to preventing Gender-Based violence, and this platform will be accessible by all pupils and teachers in Scotland.

We continued to participate in the Youth Philanthropy Project where presentations were delivered to all pupils in S5 and S6 about Shakti Women's Aid in 13 high schools in Edinburgh.

# SHAKTI WOMEN'S AID

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 28 MARCH 2022

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### Student Placements

Shakti supported 12 further education student placements to Social Work, and below is what they said about their experience.

#### Were you given adequate guidance? Please explain.

##### **Student A:**

"I was able to always contact my link worker and she provided me with the necessary support to complete tasks given to me; she was open with me, would answer all questions asked (which were many) and really opened my eyes to the inherent racism and difficulties in navigating the health and social care systems.

However due to blended working, the idea of having a mentor and link worker did not fully flesh out and I feel that a daily check in from one member of staff may be necessary for first time placement students or those struggling with their workload."

##### **Student B**

"Yes, I was given the induction package and had 2 weeks to go through it, which was enough time. I had the opportunity to shadow experienced staff attending MARAC meetings, CPM and initial intakes. I was supported by my team leader/link worker, throughout the placement. She guided me in my 1-1 work and other practical work. Y (mentor) guided me in doing applications and was there if I needed support."

#### What did you learn while here?

##### **Student A**

"I think the right sentence is what did I not learn. I have liaised with so many professionals; those at MARAC, the council, immigration lawyers, the police; which I have not had the opportunity to do in my previous placement. I have such confidence in my ability to now navigate the legal and benefits system and know who to ask if I am stuck; the practical learning from this placement has been invaluable.

I have also learned how important it is to educate social work students before they go into practice of the importance of cultural competence to better support BAME communities; finding patterns, being open to work in partnership to explain Scottish law and to not jump to conclusions based on social work research that has all been based on white western culture."

##### **Student B:**

"I learned so much. I learned about how to implement teaching into practice. I learned about different cultures and how societal pressures affects people's lives.

I learned about new topics such as FGM, honour-based violence and forced marriage. I gained confidence working in a professional role and confidence in working with others. I learned about the resources available to BME people, and to those NRPF.

I gained knowledge on the different type of organisations that support people."

#### Any other comment

"Shakti have created a supportive environment, which allows student to learn. They allow independence and freedom for the worker to work the way they feel is best. Shakti is an amazing organisation with dedicated worker, and I am grateful I had the opportunity to be a part of their work."

# SHAKTI WOMEN'S AID

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 28 MARCH 2022

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### Financial review

Results for the year ended 28 March 2022 are given on the statement of financial activities (SOFA) on page 18. The assets and liabilities are given on the balance sheet on page 19. The financial statements should be read in conjunction with the related notes which appear on pages 21 to 37.

The trustees regard the financial position of the charity to be satisfactory and they are content that the current accumulated unrestricted reserves position leaves it with a sound base from which future activity can be built.

In summary the SOFA shows incoming resources for the year of £881,755 of which £759,064 is attributable to grant income received for specific projects and purposes.

Total outgoing resources amounted to £943,826 of which £893,430 relates to restricted projects and purposes.

The SOFA has shown an overall net outflow of funds of £62,071 within which the unrestricted funds grew by £48,364 and the restricted funds decreased by £110,435.

Details of all restricted fund and projects in which the charity has been involved in the year are shown at note 19 of the financial statements. At the financial year end these balances were £219,676.

During the year, and as set out at note 4, the charity was able to raise £91,461 of funding for use in achieving its objectives. This is regarded as a very creditable outcome. The grant income totalling £759,064 was applied to restricted funds at note 19.

Details of the major components of expenditure in the year are set out on the face of the SOFA itself.

The charity balance sheet reflects the net funds position of the SOFA. From the total funds £6,846 (1%) is held in capital assets. A balance of £806,592 is retained in cash and bank balances at the year end date. This mix of assets ensures that reserves are always immediately available to respond to the needs of projects with minimum delay.

The trustees consider the review of the activities for the year and the financial position of the company at the year end to be satisfactory.

### Reserves policy

It is the planned policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level sufficient to sustain current expenditure for a three month period protecting the charity against drops in income or potential closure of the organisation. Based on expenditure incurred for the year end 28 March 2022, three months revenue expenditure is equivalent to £235,956. With unrestricted reserves stated at £580,773 at 28 March 2022 the charity has currently exceeded its planned target.

Full notes on restricted reserves are given in note 19 of the financial statements where £219,676 of funds are held as restricted funds i.e. funds which can only be used for purposes specified by the funder.

# SHAKTI WOMEN'S AID

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 28 MARCH 2022

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### **Risk Management**

The trustees have overall responsibility for systems of procedure and control over the activities of the charity. Such systems can provide reasonable, but not absolute, assurance against errors and fraud.

The charity operates a comprehensive annual planning and budgeting process which is approved by the board of directors. Performance is monitored through the use of activity and financial targets and reports are made to the directors which compare actual and budgeted activity. Progress on strategy is continually monitored with overall strategic direction being reviewed on an annual basis.

The charity has risk management policies and procedures through which risks arising from operations and strategic developments are identified, documented and evaluated. The Senior Management Team are required to identify risks relevant to their scope of activities, assess them according to the impact on the charity and their likelihood of occurrence, and report the procedures which are in place, or being developed or enhanced to manage the risks. Significant risks are highlighted for consideration and monitoring by the board.

Shakti operates a risk register which uses a risk prioritisation matrix to assess potential risks with the impact being from negligible to catastrophic and the likelihood being from almost impossible to very high. Specific risks that the charity face include grant funding. Plans to mitigate against this risk include early projection on budget planning and explore funding avenues.

The board of trustees is of the opinion that all the major risks to which the charity is exposed, in particular those related to the operations and finances of the company, have been identified by these procedures, have been reviewed and that systems have been implemented and are in place to mitigate exposure to them.

Shakti has proven to be of immense value to the very many women and children it has supported over the years which is evidenced by their feedback. One client wrote - "my life would be very difficult without Shakti's service, I wouldn't have understood many things and how to deal with life. I had no idea of this sort of service and help at all. I don't know what I would have done. My family although here are not helpful". It has grown significantly in the last three years and has annually increased the number of women and children it supports.

Shakti works in close partnership with many government, public sector, not for profit and faith organisations. We intend to continue to build on these vital relationships and proactively promote the work that Shakti does.

In order to sustain and improve the service, the board has embarked on a planning and review process that will take the organisation into the next decade of service development. The public sector reform agenda, with emphasis on efficiency, Local Authority autonomy, single outcome agreements and the removal of ring fencing from the violence against women fund and the supporting people budget, will influence the future of Shakti.

The board is aware that both at local and national level, the organisation must demonstrate the importance of the service. This is in the context of violence against women not included as one of the 45 national indicators and targets, despite the national statistics.

### **Plans for future periods**

The board has 5 priorities for 2022/23 and beyond:

- Continue to develop management structure to ensure that the Manager can participate in the strategic development of services to women and children from the black minority ethnic community, into the future;
- To secure funding from CEC for Edinburgh's Domestic Abuse Services;
- To secure funding for Outreach Services in Forth Valley and Tayside;
- To continue to support the professional development of the staff in accordance with the organisation's requirement;
- Review our risk register in light of new challenges to funding and service delivery; and develop a comprehensive set of key performance indicators.

# SHAKTI WOMEN'S AID

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 28 MARCH 2022

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### Structure, governance and management

Shakti (Hindi for 'strength') is a voluntary organisation set up in 1986 which offers its services to all black minority ethnic women and their children who are experiencing and/or fleeing domestic abuse. Women are referred to Shakti from a variety of sources or sometimes they self-refer. The first refuge was opened in 1987 and Shakti continues to run safe temporary refuge accommodation, open to all black minority ethnic women fleeing domestic abuse.

Shakti Women's Aid provides a unique service designed for this client group. The organisation provides practical and emotional support, safe temporary accommodation, and advocacy, information on housing, welfare benefit, legal rights, immigration/nationality laws, racial harassment, health, education and employment for its target group. The organisation works in partnership with other agencies to provide services which meet client needs.

Shakti Women's Aid is affiliated to Scottish Women's Aid, the national network for local Women's Aid groups in Scotland. The affiliation helps to ensure a high and consistent standard of service provision as each affiliated group commits itself to a nationally agreed Code of Practice.

### Governing Document

Shakti Women's Aid is constituted as a registered Scottish Charity and as a company incorporated under the Companies Act and is Limited by Guarantee. It was incorporated and registered as a Charity on 13 September 2004 and its activities are governed by a Memorandum and Articles of Association.

The Memorandum established the objects and powers of the charitable company and its activities are governed under the Articles of Association. In the event of the company being wound up or dissolved and after all its debts and liabilities have been met, its net assets shall be given or transferred to some other charity or charities having objects similar to the objects chosen by the members of the company at or before the time of dissolution and if that cannot be done then to some other charitable object. Every member of the company undertakes to contribute such amount as may be required, not exceeding £1, to the company's assets if it should be wound up while she is a member or within one year after she ceases to be a member.

Shakti amended its constitution in 2018 to make it clear that as an organisation it would support other minority groups, while retaining the priority for black minority ethnic (BME) women. Shakti's objective would remain to provide relief to BME women but the wording of the constitution would change to prioritise BME women but also provide a service to women from other communities such as Eastern European.

### Change to Shakti's constitution (paragraph 5)

5. In particular, the Objects shall be to provide relief and support to black minority ethnic women and their children, if any, who have suffered and escaped physical, mental, sexual or other abuse within their homes from their partner or other relative. Where resources are available, the Company may also provide relief and support to women and children in this position from other minority communities. Support will be provided through:

(Paragraph 5 continues)

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms G James	
Ms R Pettigrew	(Resigned 7 May 2021)
Dr A Ganguli Mitra	
Ms S S Panchal	
Ms P Sarma	
Ms S Erskine	(Resigned 1 May 2023)
Dr M Aldossari	(Appointed 7 May 2021)
Dr R Govinda	(Appointed 7 May 2021)
Ms R M Limki	(Appointed 7 May 2021)
Dr K A A Oureshi	(Appointed 7 May 2021)

# SHAKTI WOMEN'S AID

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 28 MARCH 2022

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The Charity is a membership organisation, with three categories of membership:

Full membership - open to any individual black minority ethnic woman aged 18 years or over;

Associate membership - any other individual woman aged 18 years or over who does not qualify for full membership. Any company or incorporated body or any unincorporated association, society or trust established for charitable or non-profit making purposes. Associate members are subject to Articles 6, 18, 19, 20 and 21 of the Articles of Association;

Young Woman membership - open to any individual black minority ethnic woman aged under 18 years.

Women or organisations applying for membership must support the objects of the charity and be approved by the board of directors. The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles. Under the requirements of the Memorandum and Articles of Association the directors are elected by the members of the company to serve for a period of one year after which one third of the elected directors must retire at the next Annual General Meeting.

The names of the directors serving at the date of this report are set out in the Company Information page at the beginning of these financial statements.

The record of all directors who served during the year ended 28 March 2022 and up to the date of approval of these financial statements are detailed on page 10.

The charity has been striving to strengthen its governance with the recruitment of additional directors in a process which aims to link appointments to the board with the needs of the organisation and the challenges it faces. As a result a clearly defined recruitment process is now in place which requires interested individuals to complete an initial application form. Following review by the existing board of directors, candidates when selected to join the board receive a comprehensive induction designed to familiarise themselves with both the work of the charity, the context in which it operates and their responsibilities as directors in both company law and charity law and regulations.

### **Organisation and operational structure**

The board of trustees meet on a regular basis, normally 5 to 6 meetings in a year.

The board accepts full responsibility for ensuring that the charity meets its obligations, responsibilities and requirements under company law and charity law and regulations, both financial and otherwise. Board members are expected to give a two year commitment to the work of the charity.

Day to day responsibility for the management of the charity is delegated by the board to the manager and secretary Girijamba Polubothu.

The trustees delegate the day-to-day management of the charity to the manager who is considered key management personnel. The remuneration for this post is £47,519 per annum. Arrangements for setting key management personnel salary included the review of similar posts within the Scottish Women's Aid network.

## SHAKTI WOMEN'S AID

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 28 MARCH 2022**

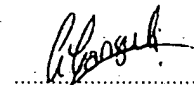
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#### Disclosure of information to auditor

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.

On behalf of the board of trustees



Dr A Ganguli Mitra  
Trustee

Date: 25/07/2023

# **SHAKTI WOMEN'S AID**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 28 MARCH 2022***

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The trustees, who are also the directors of Shakti Women's Aid for the purposes of company law, are responsible for preparing the Trustees' 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;
- 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.



# SHAKTI WOMEN'S AID

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF SHAKTI WOMEN'S AID

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#### Opinion

We have audited the financial statements of Shakti Women's Aid (the 'charitable company') for the year ended 28 March 2022 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 Financial Reporting Standard 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 28 March 2022 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.

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

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

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

# SHAKTI WOMEN'S AID

## INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF SHAKTI WOMEN'S AID

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### **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.

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 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, set out on page 13, 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**

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

### ***Extent the audit was 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 assessed whether the engagement team collectively had the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations by considering their experience, past performance and support available.

All engagement team members were briefed on relevant identified laws and regulations and potential fraud risks at the planning stage of the audit. Engagement team members were reminded to remain alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

# SHAKTI WOMEN'S AID

## INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF SHAKTI WOMEN'S AID

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We obtained an understanding of the legal and regulatory frameworks that are applicable to the company, 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 UK GAAP, Companies Act 2006, Charities SORP (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

We gained an understanding of how the company 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, relevant correspondence with regulatory bodies and board meeting minutes.

We assessed the susceptibility of the company'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. We identified a heightened fraud risk in relation to:

- Management override
- Revenue recognition

In addition to the above, 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 for reference to: breaches of laws and regulation or for any indication of any potential litigation and claims; and events or conditions that could indicate an incentive or pressure to commit fraud or provide an opportunity to commit fraud;

• Reviewing the level of and reasoning behind the company's procurement of legal and professional services;

Performing audit work procedures over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing judgements made by management in their calculation of accounting estimates for potential management bias;

• Completion of appropriate checklists and use of our experience to assess the Company's compliance with the Companies Act 2006; and

• Agreement of the financial statement disclosures to supporting documentation.

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 would become aware of it.

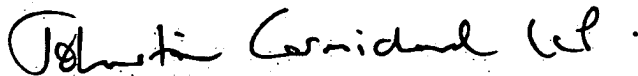
# SHAKTI WOMEN'S AID

## INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF SHAKTI WOMEN'S AID

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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.



Scott Jeffrey (Senior Statutory Auditor)  
for and on behalf of Johnston Carmichael LLP

25 July 2023.

Chartered Accountants  
Statutory Auditor

66 Tay Street  
Perth  
PH2 8RA

# SHAKTI WOMEN'S AID

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 28 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
<b>Income from:</b>					
Donations and legacies	3	11,320	471,895	483,215	663,364
Charitable activities	4	91,461	287,169	378,630	386,878
Other trading activities	5	19,833	-	19,833	6,538
Investments	6	77	-	77	242
<b>Total income</b>		<b>122,691</b>	<b>759,064</b>	<b>881,755</b>	<b>1,057,022</b>
<b>Expenditure on:</b>					
Raising funds	7	3,329	29,957	33,286	36,124
Charitable activities	8	47,067	863,473	910,540	859,725
<b>Total expenditure</b>		<b>50,396</b>	<b>893,430</b>	<b>943,826</b>	<b>895,849</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>72,295</b>	<b>(134,366)</b>	<b>(62,071)</b>	<b>161,173</b>
Gross transfers between funds		(23,931)	23,931	-	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>48,364</b>	<b>(110,435)</b>	<b>(62,071)</b>	<b>161,173</b>
<b>Reconciliation of Funds</b>					
Fund balances at 29 March 2021		532,409	330,111	862,520	701,347
<b>Fund balances at 28 March 2022</b>		<b>580,773</b>	<b>219,676</b>	<b>800,449</b>	<b>862,520</b>

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

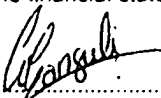
# SHAKTI WOMEN'S AID

## BALANCE SHEET

AS AT 28 MARCH 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	14		6,846		9,370
<b>Current assets</b>					
Debtors	15	65,357		81,378	
Cash at bank and in hand		806,592		848,443	
		871,949		929,821	
<b>Creditors: amounts falling due within one year</b>	16	(78,346)		(76,671)	
Net current assets			793,603		853,150
<b>Total assets less current liabilities</b>			800,449		862,520
<b>Income funds</b>					
Restricted funds	19	219,676		330,111	
Unrestricted funds		580,773		532,409	
		800,449		862,520	

The financial statements were approved by the Trustees on 24/07/2023

  
Dr A Ganguli Mitra  
Trustee

Company Registration No. SC273279

# SHAKTI WOMEN'S AID

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 28 MARCH 2022

	Notes	2022 £	£	2021 £	£
<b>Cash flows from operating activities</b>					
Cash (absorbed by)/generated from operations	23		(41,928)		182,686
<b>Investing activities</b>					
Purchase of tangible fixed assets		-		(9,444)	
Interest received		77		242	
<b>Net cash generated from/(used in) investing activities</b>			77		(9,202)
<b>Net cash used in financing activities</b>					
<b>Net (decrease)/increase in cash and cash equivalents</b>			(41,851)		173,484
Cash and cash equivalents at beginning of year			848,443		674,959
Cash and cash equivalents at end of year			806,592		848,443
<b>Relating to:</b>					
Cash at bank and in hand			806,592		848,443

# SHAKTI WOMEN'S AID

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 28 MARCH 2022**

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### **1 Accounting policies**

#### **Charity information**

Shakti Women's Aid is a private company limited by guarantee incorporated in Scotland. The company is also a charity registered with the Office of the Scottish Charity Regulator. The registered office is Norton Park, 57 Albion Road, EDINBURGH, EH7 5QY.

#### **1.1 Accounting convention**

These financial statements have been prepared in accordance with 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"), including the provisions of section 1A applicable to Small Entities 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).

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 financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### **1.2 Going concern**

At the time of approving the accounts, the trustees have not identified a material uncertainty in respect of going concern and have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for at least the next 12 months. This is based on assessment of the financial performance subsequent to the year-end, forecasts of secured funding into the future as well as the level of unrestricted reserves held by the charity in excess of our approved reserves policy. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

#### **1.3 Charitable funds**

Unrestricted funds are those funds which are expendable at the discretion of the trustees in furtherance of the Charity's objectives. Where part of an unrestricted fund is designated for a particular project it may be designated as a separate fund, but the discretion has an administrative purpose only, and does not legally restrict the trustees' discretion to apply the fund.

Restricted funds are funds subject to specific conditions, which may be declared by the donor(s) or with their authority or created through legal process, but still within the wider objects of the Charity. Restricted funds may be restricted income funds which are expendable at the discretion of the trustees in furtherance of some particular aspect of the objects of the Charity, or they may be capital funds where assets are required to be invested or retained for actual use, rather than expended.



# SHAKTI WOMEN'S AID

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 MARCH 2022

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### 1 Accounting policies

(Continued)

#### 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.

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.

Donations in kind are included at the value to the charity where this can be quantified.

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Income from trading activities includes income from training courses and other fundraising. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income includes interest and is recognised when it is receivable.

#### 1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the charity.

Charitable activities include costs of services, a relevant share of support costs and depreciation on related assets. Refuge costs are charitable costs and include all the costs (staff, premises, financial and administration) directly incurred in running and maintaining the refuge which the charity operates. Support and social work costs, domestic abuse and work with children and information and education costs incorporate these same categories of costs which are directly incurred in ensuring all other projects administered by the charity are operated efficiently.

Non staff costs not directly attributable to one category of activity are allocated to activities on a basis consistent with the use of resources. Other direct costs incorporate all clients, premises and administrative costs which are allocated to categories based on the nature of the cost and the project to which it relates.

Support costs include financial costs incurred to administer the projects, these being apportioned on a basis consistent with the trustees' view as to the extent each project utilises such costs. Depreciation is allocated to activities on a basis consistent with the use of the related assets.

Governance costs are all costs involving public accountability of the charity and its compliance with regulation and good practice. These costs include the expenses of trustee meetings, the statutory audit, legal and professional fees - all costs effectively involved in meeting the constitutional and statutory requirements of the charity.

All costs have been directly attributed to one of the functional categories of expenditure in the Statement of Financial Activities.

# SHAKTI WOMEN'S AID

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 MARCH 2022

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### 1 Accounting policies (Continued)

#### 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:

Fixtures, fittings & equipment	20% straight line
Motor vehicles	25% reducing balance

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 the statement of financial activities.

Fixed assets are assessed for impairment at each reporting date.

#### 1.7 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks.

#### 1.8 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.

##### **Impairment of financial assets**

Financial assets, are assessed for indicators of impairment at each reporting end date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

##### **Derecognition of financial assets**

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charitable company transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

##### **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.

# SHAKTI WOMEN'S AID

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 MARCH 2022

### 1 Accounting policies (Continued)

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

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits  
The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are charged to the statement of financial activities in the year they are payable.

1.11 Leases  
Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

### 1.12 VAT

The Charity is not registered for VAT and therefore all expenditure is shown inclusive of VAT.

### 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 has significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

# SHAKTI WOMEN'S AID

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 MARCH 2022

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022 £	2022 £	2022 £	2021 £	2021 £	2021 £
Donations and gifts	11,320	-	11,320	19,747	-	19,747
Grants receivable	-	471,895	471,895	-	643,617	643,617
	<u>11,320</u>	<u>471,895</u>	<u>483,215</u>	<u>19,747</u>	<u>643,617</u>	<u>663,364</u>
<b>Grants receivable for core activities</b>						
Scottish Government - Children and Young People	-	209,083	209,083	-	118,165	118,165
Scottish Government - Violence Against Women Fund	-	44,075	44,075	-	88,150	88,150
Scottish Government - Waitlist / 100 days	-	17,850	17,850	-	-	-
The Big Lottery - Outreach	-	-	-	-	164,146	164,146
COVID grants	-	18,104	18,104	-	159,332	159,332
Falkirk Council	-	10,000	10,000	-	-	-
Comic Relief	-	19,841	19,841	-	74,682	74,682
STV Childrens Appeal	-	7,000	7,000	-	12,400	12,400
Cash for Kids	-	25,900	25,900	-	12,000	12,000
Women Thrive Fund / Smallwood Trust	-	50,000	50,000	-	-	-
Southall Black Sisters	-	61,643	61,643	-	-	-
The Northwood Charitable Trust	-	-	-	-	5,000	5,000
Other	-	8,399	8,399	-	9,742	9,742
	<u>-</u>	<u>471,895</u>	<u>471,895</u>	<u>-</u>	<u>643,617</u>	<u>643,617</u>

# SHAKTI WOMEN'S AID

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 MARCH 2022

### 4 Charitable activities

	2022 £	2021 £
Refuge income	91,461	75,783
Performance related grants	287,169	311,095
	<u>378,630</u>	<u>386,878</u>
Analysis by fund		
Unrestricted funds	91,461	75,783
Restricted funds	287,169	311,095
	<u>378,630</u>	<u>386,878</u>
Performance related grants		
CEC Supporting People Visiting	156,099	169,102
CEC Supporting People Refuge	96,000	104,000
CEC Children & Families	35,070	37,993
	<u>287,169</u>	<u>311,095</u>

### 5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Training and other trading income	<u>19,833</u>	<u>6,538</u>

Income from other trading activities includes the provision of training sessions by the charity and the sale of books.

# SHAKTI WOMEN'S AID

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 MARCH 2022

### 6 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	77	242

### 7 Raising funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
<u>Fundraising and publicity</u>						
Staff costs	2,992	26,926	29,918	3,279	29,509	32,788
Support costs	337	3,031	3,368	334	3,002	3,336
	<u>3,329</u>	<u>29,957</u>	<u>33,286</u>	<u>3,613</u>	<u>32,511</u>	<u>36,124</u>

# SHAKTI WOMEN'S AID

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 MARCH 2022

### 8 Charitable activities

	Refuge costs	Visiting support	Information and education	Work with children and young people	Total 2022	Total 2021
	£	£	£	£	£	£
Staff costs	50,192	158,292	91,274	323,117	622,875	627,573
Depreciation and impairment	142	743	100	1,539	2,524	2,615
Food vouchers and purchases	-	-	-	55,851	55,851	30,772
	<u>50,334</u>	<u>159,035</u>	<u>91,374</u>	<u>380,507</u>	<u>681,250</u>	<u>660,960</u>
Share of support costs (see note 9)	72,103	48,343	44,451	50,918	215,815	188,745
Share of governance costs (see note 9)	3,804	5,948	3,068	655	13,475	10,020
	<u>126,241</u>	<u>213,326</u>	<u>138,893</u>	<u>432,080</u>	<u>910,540</u>	<u>859,725</u>
<b>Analysis by fund</b>						
Unrestricted funds	42,194	-	-	4,873	47,067	45,061
Restricted funds	84,047	213,326	138,893	427,207	863,473	814,664
	<u>126,241</u>	<u>213,326</u>	<u>138,893</u>	<u>432,080</u>	<u>910,540</u>	<u>859,725</u>
<b>For the year ended 28 March 2021</b>						
Staff costs	55,217	135,925	162,057	274,374		627,573
Depreciation and impairment	163	772	116	1,564		2,615
Food vouchers and purchases	-	-	-	30,772		30,772
Share of support costs (see note 9)	60,952	35,442	31,835	60,516		188,745
Share of governance costs (see note 9)	2,828	4,424	2,281	487		10,020
	<u>119,160</u>	<u>176,563</u>	<u>196,289</u>	<u>367,713</u>		<u>859,725</u>
<b>Analysis by fund</b>						
Unrestricted funds	38,963	-	-	6,098		45,061
Restricted funds	80,197	176,563	196,289	361,615		814,664
	<u>119,160</u>	<u>176,563</u>	<u>196,289</u>	<u>367,713</u>		<u>859,725</u>

# SHAKTI WOMEN'S AID

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 MARCH 2022

### 9 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Rent, rates and insurance	66,994	-	66,994	54,160	-	54,160
Repairs and maintenance	16,616	-	16,616	27,398	-	27,398
Telephone, postage and stationery	10,314	-	10,314	11,176	-	11,176
Motor and travelling expenses	4,761	-	4,761	6,979	-	6,979
Refuge costs	42,194	-	42,194	35,060	-	35,060
Consultancy fees	10,245	-	10,245	8,908	-	8,908
Conferences, training and counselling	33,508	-	33,508	24,894	-	24,894
Interpreting and children's expenses	11,322	-	11,322	6,982	-	6,982
Subscriptions	13,714	-	13,714	9,728	-	9,728
Sundry expenses	9,515	-	9,515	6,796	-	6,796
Audit fees	-	13,475	13,475	-	8,400	8,400
Legal and professional	-	-	-	-	1,620	1,620
	<u>219,183</u>	<u>13,475</u>	<u>232,658</u>	<u>192,081</u>	<u>10,020</u>	<u>202,101</u>
Analysed between						
Fundraising	3,368	-	3,368	3,336	-	3,336
Charitable activities	<u>215,815</u>	<u>13,475</u>	<u>229,290</u>	<u>188,745</u>	<u>10,020</u>	<u>198,765</u>
	<u>219,183</u>	<u>13,475</u>	<u>232,658</u>	<u>192,081</u>	<u>10,020</u>	<u>202,101</u>

Support costs and governance costs are allocated based on the use of resources and staff costs.

### 10 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

	£	£
Audit of the charitable company's annual accounts	<u>13,475</u>	<u>8,400</u>

### 11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits during the year (2021 - nil). No trustees trustee were reimbursed for expenses paid on behalf of charity (2021 - nil).



# SHAKTI WOMEN'S AID

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 MARCH 2022

### 12 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Support worker	24	24
Administration	3	3
<b>Total</b>	<b>27</b>	<b>27</b>

Employment costs	2022 £	2021 £
Wages and salaries	557,203	567,543
Social security costs	41,288	39,999
Other pension costs	54,302	52,819
	<b>652,793</b>	<b>660,361</b>

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

### 13 Taxation

The company is a registered Charity and no provision is required for corporation tax on its charitable income.

### 14 Tangible fixed assets

	Fixtures, fittings & equipment £	Motor vehicles £	Total £
<b>Cost</b>			
At 29 March 2021	14,099	8,182	22,281
At 28 March 2022	14,099	8,182	22,281
<b>Depreciation and impairment</b>			
At 29 March 2021	5,821	7,090	12,911
Depreciation charged in the year	2,251	273	2,524
At 28 March 2022	8,072	7,363	15,435
<b>Carrying amount</b>			
At 28 March 2022	6,027	819	6,846
At 28 March 2021	8,278	1,092	9,370

# SHAKTI WOMEN'S AID

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 MARCH 2022

### 15 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Other debtors	57,242	72,493
Prepayments and accrued income	8,115	8,885
	<u>65,357</u>	<u>81,378</u>

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

	Notes	2022	2021
		£	£
Deferred income	17	18,491	-
Trade creditors		15,324	23,799
Other creditors		-	13,770
Accruals and deferred income		44,531	39,102
		<u>78,346</u>	<u>76,671</u>

### 17 Deferred Income

	2022	2021
	£	£
Other deferred income	<u>18,491</u>	<u>-</u>

### 18 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 £54,302 (2021 - £52,819).

## SHAKTI WOMEN'S AID

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 MARCH 2022

#### 19 Restricted funds

The funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes.

	Movemont in funds			Movemont in funds			Transfers	Balance at 28 March 2022
	Balance at 29 March 2020	Income	Expenditure	Balance at 29 March 2021	Income	Expenditure		
	£	£	£	£	£	£	£	£
CEC Support and Advocacy - Visiting	-	169,102	(144,541)	24,561	156,099	(193,668)	13,008	-
CEC Accommodation - Refuge	-	104,000	(89,264)	14,736	96,000	(118,736)	8,000	-
CEC Support and Advocacy for BME Children	31,842	37,993	(32,635)	37,200	35,070	(43,536)	2,923	31,657
Scottish Government - Children and Young People	5,624	118,165	(115,332)	8,457	209,082	(207,599)	-	9,940
Scottish Government - Violence Against Women Fund	5,200	88,150	(83,880)	9,470	44,075	(53,545)	-	-
Scottish Government - Waitlist / 100 days	-	-	-	-	17,850	(17,850)	-	-
The Big Lottery - Follow On	64,685	-	-	64,685	-	-	-	64,685
The Big Lottery - Outreach	50,053	164,146	(133,109)	81,090	-	(57,947)	-	23,143
Scottish Government - Action Research on Violence	7,650	-	-	7,650	-	-	-	7,650
Scottish Government - Forced Marriage	17,176	-	-	17,176	-	-	-	17,176
COVID-19	(369)	159,332	(129,731)	29,232	18,104	(44,891)	-	2,445
SACRO	11,385	-	-	11,385	-	-	-	11,385
Comic Relief	18,170	74,682	(72,218)	20,634	19,841	(40,475)	-	-
Scottish Social Services Council	1,158	7,242	(7,081)	1,319	2,400	(1,319)	-	2,400
STV Winter Appeal	-	12,400	(12,384)	16	10,000	(10,000)	-	16
Cash for Kids	-	12,000	(12,000)	-	7,000	(7,000)	-	-
Falkirk Council	10,000	-	(10,000)	-	25,900	(25,900)	-	-
Nat West Circle Fund	-	2,500	-	2,500	-	(731)	-	1,769
Women Thrive Fund / Smallwood Trust	-	-	-	-	50,000	(2,590)	-	47,410
CEC - Get into Summer	-	5,000	(5,000)	-	6,000	(6,000)	-	-
Southall Black Sisters	-	-	-	-	61,643	(61,643)	-	-
	<u>222,574</u>	<u>954,712</u>	<u>(847,175)</u>	<u>330,111</u>	<u>759,064</u>	<u>(893,430)</u>	<u>23,931</u>	<u>219,676</u>

## SHAKTI WOMEN'S AID

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 MARCH 2022

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#### 19 Restricted funds

(Continued)

The purpose of each restricted fund is as follows:

##### City of Edinburgh Council

Grants shown as CEC are provided by the City of Edinburgh Council.

- Support and Advocacy - Visiting is to help women from black and ethnic minority communities experiencing and/or escaping domestic abuse
- Accommodation - Refuge is to provide housing support, information and temporary accommodation to black minority ethnic women, their children (if any) and young people experiencing and/or escaping domestic abuse. Refuge funding includes refuge rents collected under housing benefits collected under local authority funding.
- Support and Advocacy for BME Children funding is part of a service level agreement covering social work and related services.

##### Scottish Government

The Scottish Government has provided the following funding:

- funds to support children and young peoples services
- funds from the Violence Against Women Fund in support of outreach services with women and children

##### The Big Lottery - Follow On

Funding to provide information, emotional and practical support to black minority ethnic women who have experienced domestic abuse.

##### The Big Lottery - Outreach, The Northwood Charitable Trust and Falkirk Council

Funding has been provided towards domestic abuse outreach service for black ethnic minority women. The charity will use the funding to deliver existing outreach service to Tayside, Perthshire, Aberdeenshire, Forth Valley and the Lothians. The service provides specialist support to BME women, their children and young people experiencing and/or fleeing domestic abuse, forced marriage or honour based violence.

## SHAKTI WOMEN'S AID

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 MARCH 2022

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#### 19 Restricted funds

(Continued)

**Scottish Government - Action Research on Violence Project**

Work in partnership with NHS Lothian Health Promotion Service and Youth Scotland to develop a social action research project aimed at identifying key issues faced by young people from BME backgrounds in relation to violence, abuse and community safety.

**Scottish Government - Forced Marriage**

Funding to provide Forced Marriage training throughout Scotland.

**SACRO**

Funding to deliver training to SACRO staff as part of the Fearless Project.

**Scottish Social Services Council**

Funding received to contribute to the costs associated with meeting the criteria set by the Scottish Social Services Council for registration.

**Falkirk Council**

Funding has been provided towards domestic abuse outreach service for black ethnic minority women. The charity will use the funding to deliver existing outreach service to Falkirk region. The service provides specialist support to BME women, their children and young people experiencing and/or fleeing domestic abuse, forced marriage or honour-based violence.

**Comic Relief**

Funding received for developing services for the LGBTI community under The Maitri Project.

**COVID-19**

Funding was received to support the charity through the COVID-19 pandemic including funding towards the purchase of capital equipment.

## SHAKTI WOMEN'S AID

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 MARCH 2022

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#### 19 Restricted funds

(Continued)

##### STV Winter Appeal

Funding was received from STV Children's Appeal through the Winter Fund Grants to support families experiencing severe poverty.

##### Cash for Kids

Funding was received from Radio Forth Cash for Kids through the Winter Fund Grants to support families experiencing severe poverty.

##### Nat West Circle Fund

The fund is to provide financial support to victims of economic abuse/domestic abuse and to help survivors to move forward and promote recovery and resilience.

##### Women Thrive Fund / Smallwood Trust

Funding for BME women and girls to improve their mental health and well-being through offering emotional and practical support, particularly regarding any risk or experience of DA, to all individuals who disclose their LGBTI status and supporting them through their journey.

##### CEC - Get Into Summer

Funding for support to BME children and young people to encourage them to socialise, play and reconnect by providing a range of activities for all ages of children and young people.

##### Southall Black Sisters

Funding received to provide a support net for migrant victims of domestic abuse who do not have access to public funds.

# SHAKTI WOMEN'S AID

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 MARCH 2022

### 20 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Fund balances at 28 March 2022 are represented by:						
Tangible assets	-	6,846	6,846	-	9,370	9,370
Current assets/(liabilities)	580,773	212,830	793,603	532,409	320,741	853,150
	<u>580,773</u>	<u>219,676</u>	<u>800,449</u>	<u>532,409</u>	<u>330,111</u>	<u>862,520</u>

### 21 Operating lease commitments

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

	2022 £	2021 £
Within one year	33,976	30,460
Between two and five years	41,378	35,415
	<u>75,354</u>	<u>65,875</u>

During the year lease payments amounted to £66,128 (2021 - £39,509) and have been recognised in the Statement of Financial Activities as an expense.

### 22 Related party transactions

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2022 £	2021 £
Aggregate compensation	<u>57,558</u>	<u>46,019</u>

There were no other related party transactions during the year (2021 - £nil).

## SHAKTI WOMEN'S AID

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 MARCH 2022

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23	Cash generated from operating activities	2022 £	2021 £
	(Net expenditure)/income for the year	(62,071)	161,173
	Adjustments for:		
	Investment income recognised in statement of financial activities	(77)	(242)
	Depreciation and impairment of tangible fixed assets	2,524	2,615
	Movements in working capital:		
	Decrease/(increase) in debtors	16,021	(23,959)
	(Decrease)/increase in creditors	(16,816)	43,099
	Increase in deferred income	18,491	-
	Cash (absorbed by)/generated from operating activities	<u>(41,928)</u>	<u>182,686</u>