

Company Number: SC 316350

DUNFERMLINE WOMEN'S AID

FINANCIAL STATEMENTS

For the Year Ended 31st March 2010

Charity Number: SC011689



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DUNFERMLINE WOMEN'S AID

FINANCIAL STATEMENTS

For the Year Ended 31 March 2010

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DUNFERMLINE WOMEN'S AID

REPORT OF THE TRUSTEES

For the Year Ended 31 March 2010

The Trustees present their report and audited financial statements for the year ended 31 March 2010.

Reference and Administrative Information

Charity Name:	Dunfermline Women's Aid
Charity registration number:	SC011689
Company registration number:	SC316350
Registered Office and Operational address:	160 Appin Crescent Dunfermline Fife KY12 7TX

Board of Trustees

Rev Ann Allison	
Sarah Kidd	
Anne Morrison	
Eileen Sumpter	Company Secretary
Rhona Brown	
Fiona Robertson	
Pauline Brown	Resigned 22/11/09
Marion Taylor	Resigned 22/11/09

Service Manager

Ruth Thomson

Auditors

Thomson Cooper, 3 Castle Court, Carnegie Campus, Dunfermline, Fife, KY11 8PB

Bankers

Bank of Scotland, 1 Bothwell Street, Dunfermline, Fife, KY11 3AG

DUNFERMLINE WOMEN'S AID

REPORT OF THE TRUSTEES (CONTINUED)

For the Year Ended 31 March 2010

Structure, Governance and Management

The organisation is a charity limited by guarantee, incorporated on 12 February 2007 which has been granted by exemption, under Section 30 of the Companies Act 1985, from including 'Limited' in its name. The company was established under a Memorandum of Association which established the objects and powers of the charity and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

The organisation is governed by a Board of Trustees. The staffing structure comprises a general manager, three team leaders and four staff teams.

Objectives and Activities

The objectives of the Charity known as Dunfermline Women's Aid are: -

1) To provide temporary refuge for women and their children (if any) where the woman has been abused (mentally, physically and/or sexually) in her home by a partner with whom she is or has been in a relationship, or by a family member.

(2) To offer support, information and help to women and their children who ask for such help, whether or not they are refuge residents and also to offer support and information to any women and children who have left a temporary refuge.

The activities of the Charity known as Dunfermline Women's Aid are:

- (a) Provide refuge accommodation and accommodation based support services to women, children and young people.
- (b) Provide a drop – in service offering support and information to women.
- (c) Provide an emergency out of hours on call service 365 days per year.
- (d) Provide a visiting support service for women in their own homes/other accommodations.
- (e) Provide a Women's Development Group to support personal development activities for women who have experienced abuse.
- (f) Provide a counselling service for women and young people.
- (g) Provide an outreach and follow up service for young people.

The main source of core funding is Fife Council. In line with Fife Council Monitoring and Evaluation Framework, the organisation has allocated Link Officers from Social Work and Housing Services to evaluate activities against a joint Service Level Agreement. Housing Support and Children and Young Peoples Services are regulated services, registered with The Care Commission.

All fundraised funds are monitored and accounted for in the manner required by charity law, and according to any specific requirements made by the awarding organisation.

Method of recruitment and appointment of trustees

Candidates wishing to become trustees are selected for appointment using a formal application process. The governing deed sets out how trustees are to retire from office, and that they are eligible for re-election. Trustees may also be co-opted in accordance with the governing deed, on the basis of having experience or skills which may be of assistance to the trustees.

DUNFERMLINE WOMEN'S AID

REPORT OF THE TRUSTEES (CONTINUED)

For the Year Ended 31 March 2010

During the year 2 trustees retired from Dunfermline Women's Aid Board of Trustees in August 2009: Marion Taylor and Pauline Brown.

Achievements and Performance

During the financial year 2009/10 the total number of requests to Dunfermline Women's Aid for support, information or refuge was 2082. Of this number 170 were requests for refuge but only 58 of these families (39%) were able to be accommodated. Limited permanent housing options continue to prolong stay in refuge and reduce the availability of space for crisis admissions. As a result of this demand for visiting support services has increased. Over the year we have recorded a 30% increase in requests for non-accommodation based support services.

The organisation continued to provide 19 refuge spaces over 2009/10 and occupancy rates were consistently high at 91%. We continue to work towards all refuge accommodation becoming single occupancy by 2012 and this year we have taken on one new property towards this goal. We hope to convert the three remaining shared properties to single occupancy over the next two years.

Counselling services, funded by Scottish Government and a small adult social work service grant, provided medium to long term person centred counselling for 66 women. The value of counselling support has become increasingly apparent for many of the women we are working with. It is our experience that counselling is particularly effective in assisting individuals at difficult decision making times; and also helping women to sustain independence during the transition into their own tenancies. Both of these periods are critical points in the journey of leaving abuse and it is essential that women are given the time and unconditional support they require at these times. In addition to the direct work with women and young people, our counselling service also achieved COSCA recognition this year. This provides a quality charter mark which evidences the professional and robust good practice of our counselling work.

We continue to be active members of our local multi-agency partnership – The Fife Domestic and Sexual Abuse Partnership- and also taken part in campaigning and development work through the Scottish Women's Aid Network. National work this year has included the development of Service Standards, extension of monitoring and evaluation work and introduction of new national statistical recording processes.

We were very pleased to receive an excellent Care Commission inspection grade for our Children and Young People's Services again this year. We maintained our grade 6 with no requirements or recommendations being made. The Children and Young People's Services worked with 158 individuals over the year. This included both group work and one to one services for refuge, follow on and outreach clients.

The most significant change we have been working towards over 2009/10 has been a merger with our 2 sister Women's Aid groups in Fife. The merger was agreed by all three groups to be the most effective response to anticipated budget cuts and a move towards contracting of services by Fife Council.

Financial Review

Fife Council Housing Service continued to be the principal funder of our refuge, visiting support and out of hours on-call services in 2009/10. The total award for this was £403,354. We also completed strategic planning work from Lloyds TSB Foundation Capacity Building Grant and utilised a small remaining balance of this award for our change planning work.

DUNFERMLINE WOMEN'S AID

REPORT OF THE TRUSTEES (CONTINUED)

For the Year Ended 31 March 2010

We were successful in joint bids with our sister Women's Aid groups to Scottish Women's Aid Capacity Building Fund (£15,000) and Scottish Government Third Sector Resilience Fund (£18,868). Along with contributions from our own reserves, these awards provided essential funds towards the cost of our merger and enabled us to engage consultants to assist with the process.

Dunfermline Women's Aid Counselling Service was funded jointly by Scottish Government Violence Against Women Fund (£46,700) and Fife Council Social Work grant (£9,300). With these awards we provide our person centred counselling for women and young people. Counselling services include one-one sessions at office based and community venues; family mediation work; process group work; and work in schools. We are delighted to continue our partnership working to provide counselling services within several local medical practices and 4 local secondary schools.

Work with children and young people in refuge/follow-on services and on outreach was funded jointly by Fife Council Social Work Section 10 Grant (£94,020) and Scottish Government Children Services Fund (£66,252). Additional children's project work was afforded from small specific grants and donated/fundraised money.

Our local community continue to support our services in many ways and this year £8,228 was generated via cash donations and small grants. These funds are essential to supplement leisure, social, health and educational work with children; support our Women's Development Group; provide emergency provisions and transport costs for families in crisis; and assist with refuge upkeep. We are extremely grateful for the goodwill and ongoing support we receive from local organisations, small businesses and many individuals in our area. Thank you to everyone who has fundraised on our behalf or made us the beneficiaries of their charity work.

Donated facilities and services

Dunfermline Women's Aid benefited from the provision of office premises at a low rent from Fife Council and the core set-up costs for our new refuge was also provided by them, free of charge. Our refuge buildings are also maintained by Fife Council.

We were grateful to receive many donations of food, clothing, furniture, household equipment and Christmas gifts from a variety of individuals and organisations. These in-kind donations are passed on directly to women, children and young people using our services and make a significant difference to their quality of life at times of crisis. The Link Church continues to provide free premises, storage facilities and a range of supports for the Women's Development Group. They also generously host many other events and activities for our organisation and provide a range of direct supports for families most in need. St Andrews Erskine Church, Liberty Church and Vine Church also provide direct aid to families in need and a range of organisations provide Welcome Packs, Admission Provisions and emergency items for service users.

Plans for Future Periods

2010–2011 will bring major changes in funding and service provision for domestic abuse services in Fife. On 1st October 2010 we will merge with our sister Women's Aid groups to form a single Fife Women's Aid organisation. This is a major change for us all and has been the focus of a great deal of work throughout the year. This work will be ongoing over 2010/11 as we undertake the merge, transfer staff and restructure as a single entity. We hope for the minimum disruption to both staff and service users however it is inevitable that some changes will occur.

DUNFERMLINE WOMEN'S AID

REPORT OF THE TRUSTEES (CONTINUED)

For the Year Ended 31 March 2010

Whilst there are still many matters to finalise we hope to be in the best possible position to survive reducing budgets and maintain essential front line services for families who experience abuse. We plan to have everything in place and operating smoothly by April 2011 when Fife Council move to a single contracting arrangement for domestic abuse services in Fife. Two experienced change management consultants and a group of skilled board members are supporting this process and a Change Steering Group has been established to implement our action plan.

Funding from Scottish Government for counselling and children's services has been awarded up until 2011. This has enabled us to plan ahead for the growth and development of these services. The increasing demand for community based services suggests that partnership working, counselling and outreach services are likely to become even more important in the years ahead. At this time it is not known if Scottish Government funding will be continued for any of these services but we will be proactive seeking external funding for any services that fall outside contacts which Fife Council procure.

We were delighted to eventually secure new, larger office premises at the end of 2009/10 and although there have been some ongoing delays will hope to move in August 2010. In spite of the pending changes to form a single Fife wide organisation, it is agreed by everyone that strong localised presence and provision must continue in each area. Given our growing service demands and acute need for more space, the finalisation of new premises has come at the right time. We are pleased to have the support of Fife Council in this move and have designated funds, set aside last year, to cover the costs of our move and set up.

Reserves and Designated Funds Policy

It is the Trustees' policy to build up funds in reserve sufficient to maintain the activities of the charity for a period of at least three months. This would cover the cost of ongoing service provision in the event that funding is for any reason withdrawn or reduced. It would allow sufficient time to seek alternative sources of funding, failing which to provide for the re-settling of families into alternative support services and the winding down of the business.

In addition to this the Trustees have set aside designated funds to cover other known commitments such as redundancy payments, accountancy costs, change management work and pension fund shortfalls. Designated funds also include resources set aside last year for our office move. These will be used in August 2010.

After the close of this year's accounts it will be a priority for the Change Steering Group to review projected budgets, cash flow forecasts and transfer agreements for the new Fife wide organisation. Whilst the goal of longer term savings is firmly in mind this is unlikely to be achieved immediately and robust plans are being set in place to manage the interim period. We look forward to a year of many changes which will hopefully consolidate our work to support women, children and young people who experience abuse in Fife.



Service Manager

Date: 17 September 2010

DUNFERMLINE WOMEN'S AID

REPORT OF THE TRUSTEES (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2010

Statement of Directors Responsibilities

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity at the Balance Sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Charity will continue on that basis.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities & Trustees Investment (Scotland) Act 2005 and the Statement of Recommended Practice: Accounting and Reporting by Charities 2005.

The Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of Disclosure to the Auditor

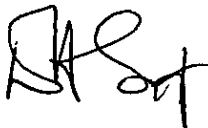
In so far as the Trustees are aware:

- there is no relevant audit information of which the company's auditors are unaware; and
- the Trustees have taken all the steps that they ought to have taken in order to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Auditors

Thomson Cooper are eligible for re-appointment as auditor to the Charity.

Approved by the Board of Trustees and signed on its behalf by:



Eileen Sumpter
Company Secretary
Date: 17 September 2010

DUNFERMLINE WOMEN'S AID
FINANCIAL STATEMENTS
For the Year Ended 31 March 2010
INDEPENDENT AUDITORS' REPORT TO THE MEMBERS
OF DUNFERMLINE WOMEN'S AID

We have audited the financial statements of Dunfermline Women's Aid for the year ended 31st March 2010, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

The report is made solely to the company's members as a body, in accordance with Section 495 and 496 of the Companies Act 2006 and to the charity's trustees, as a body in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are permitted by law, we do not accept or assume responsibility to anyone other than the charity, and the charity's members as a body, for this report, or for the opinions we have formed.

Respective Responsibilities of the Directors and Auditors

The Directors' responsibilities for preparing the Director's Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and for being satisfied that they give a true and fair view are set out in the Statement of Director's Responsibilities.

We have been appointed auditors under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report to you in accordance with those acts.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view, have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice and have been prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006. We also report to you whether, in our opinion, the information given in the Directors' Annual Report is consistent with those financial statements.

We will also report to you if, in our opinion, the charity has not kept adequate and proper accounting records, if the Charity's financial statements are not in agreement with these accounting records, if we have not received all the information and explanations we require for our audit, or if certain disclosures of trustees' remuneration specified by law are not made.

We read the Trustees' Annual report and consider the implications for our report if we become aware of any apparent misstatement within it.

Basis of Opinion

We conducted our audit in accordance with International Auditing Standards (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances consistently applied and adequately disclosed.

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

DUNFERMLINE WOMEN'S AID
FINANCIAL STATEMENTS
For the Year Ended 31 March 2010
INDEPENDENT AUDITORS' REPORT TO THE MEMBERS
OF DUNFERMLINE WOMEN'S AID

Opinion

In our opinion

- the financial statements give a true and fair view of the state of the charity's affairs as at 31 March 2010 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- the financial statements have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- the financial statements have been prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006; and
- the information given in the Trustees' Annual Report is consistent with the financial statements.

Alan Mitchell (Senior Statutory Auditor)

For and on behalf of Thomson Cooper, Statutory Auditor

Thomson Cooper is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

3 Castle Court
Carnegie Campus
Dunfermline
Fife
KY11 8PB



Date: 17 September 2010

DUNFERMLINE WOMEN'S AID

Statement of Financial Activities (including Income & Expenditure Account) For the Year Ended 31 March 2010

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2010 £	Total 2009 £
Incoming Resources					
Incoming resources from generated funds:					
<i>Investment income</i>					
Interest Receivable		2,391	-	2,391	10,179
Incoming resources from charitable activities:					
Grants		513,428	127,623	641,051	602,602
Donations		6,680	1,548	8,228	6,421
Sundry income		7,827	-	7,827	16,507
Total Incoming Resources		£530,326	£129,171	£659,497	£635,709
Resources Expended					
Charitable Activities					
Direct Charitable Expenditure	5	494,477	128,610	623,087	553,281
Fundraising and Publicity	5	255	-	255	664
Governance Costs					
Management and Administration	5	4,074	-	4,074	8,036
Total Resources Expended		£498,806	£128,610	£627,416	£561,981
Net Incoming/(Outgoing) Resources		£31,520	£561	£32,081	£73,728
Reconciliation of Funds					
Fund Balance Brought Forward		262,602	17,621	280,223	206,495
Transfer Between Funds		(19,709)	19,709		
Fund Balance Carried Forward		£274,413	£37,891	£312,304	£280,223

The Statement of Financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

DUNFERMLINE WOMEN'S AID**Balance Sheet**
As at 31 March 2010

	<u>Notes</u>	<u>As at</u> <u>31/03/10</u>	<u>As at</u> <u>31/03/09</u>
Fixed Assets			
Tangible Assets	7	£ 16,777	£ 16,040
Current Assets			
Debtors	8	5,080	£ 5,298
Cash at Bank and in Hand		<u>312,794</u>	<u>277,205</u>
		317,874	£ 282,503
Creditors: amounts falling due within one year	9	<u>(22,347)</u>	<u>(18,320)</u>
Net Current Assets		<u>295,527</u>	<u>264,183</u>
Net Assets		<u>£312,304</u>	<u>£280,223</u>
Unrestricted Funds			
General Fund		35,481	168,174
Restricted Funds		37,891	17,621
Designated Funds		<u>238,932</u>	<u>94,428</u>
Total Funds	11	<u>£312,304</u>	<u>£280,223</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

The financial statements were approved by the Board of Trustees on 17 September 2010.

S. Krier SARAH KIDD
Trustee

EAS EILEEN SUMPTER
Trustee

Company Number SC316350

DUNFERMLINE WOMEN'S AID
Notes to the Accounts
For the Year Ended 31 March 2010

1. Accounting Policies

a) Accounting Convention

The accounts are prepared under the historical cost convention and in accordance with applicable accounting standards, the Charities and Trustees Investment (Scotland) Act 2005 and the Statement of Recommended Practice – Accounting and Reporting by Charities issued in March 2005.

b) Fund accounting

- Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of charity.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.
- The designated funds have an administrative purpose only and this does not legally restrict the trustees' discretion to apply the fund.

c) Incoming resources

All incoming resources are recognised in the year to which they relate, when there is sufficient evidence to provide the necessary certainty that the income will be received and the value of the incoming resources can be measured with sufficient reliability. The following specific policies are applied to particular categories of income:

- Voluntary income is received by ways of donations and is included in full in the Statement of Financial Activities when received.
- Grant income is recognised when the charity becomes unconditionally entitled to the grant.

d) Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

e) Tangible Fixed Assets and Depreciation

Fixed assets are included in the balance sheet at cost. Depreciation is calculated so as to write off the cost of fixed assets over the expected useful lives of the assets concerned as follows:

Furniture and fittings	50% Straight line
Office equipment	33.33% Reducing balance

f) Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

DUNFERMLINE WOMEN'S AID
Notes to the Accounts
For the Year Ended 31 March 2010

2. Taxation

The company is a recognised by HM Revenue and Customs as a charity and there is no liability to taxation.

3. Donations

Incoming Resources	Unrestricted	Restricted	2010 Total	2009 Total
	£	£	£	£
Donations	<u>6,680</u>	<u>1,548</u>	<u>8,228</u>	<u>6,421</u>

4. Net Incoming Resources for the year

Net incoming resources for the year is stated after charging:

	2010 £	2009 £
Depreciation	7,562	12,238
Auditors Remuneration	3,245	4,891
Split into:		
Audit Fees	2,832	2,750
Accountancy Fees	<u>413</u>	<u>2,141</u>

5. Total Resources Expended

	Direct Charitable Expenditure	Fundraising	Governance	2010 Total	2009 Total
	£	£	£	£	£
Costs directly allocated to activities					
Training	9,545	-	-	9,545	(1,369)
Staff Costs	468,921	-	-	468,921	419,704
Staff and Volunteer Expenses	17,892	-	-	17,892	22,398
Heat and Light	13,048	-	-	13,048	20,064
Rates	9,125	-	-	9,125	9,285
Repairs and Maintenance	39,643	-	-	39,643	27,621
Telephone	7,211	-	-	7,211	9,058
Subscriptions/Member Fees	5,576	-	-	5,576	5,016
TV Hire/ Licences	2,396	-	-	2,396	2,677
Project Development	16,282	-	-	16,282	9,277
Depreciation	7,562	-	-	7,562	12,238
Miscellaneous Expenses	12,302	-	-	12,302	3,950
Support costs allocated to activities					
Audit and accountancy fees	-	-	3,245	3,245	4,891
Publicity and Advertising	-	255	-	255	664
Legal and Professional	-	-	829	829	3,471
Stationary	4,641	-	-	4,641	4,705
Insurances	4,319	-	-	4,319	3,818
Rent	4,420	-	-	4,420	4,420
Bank Charges	204	-	-	204	93
	<u>623,087</u>	<u>255</u>	<u>4,074</u>	<u>627,416</u>	<u>561,981</u>

DUNFERMLINE WOMEN'S AID
Notes to the Accounts
For the Year Ended 31 March 2010

6. Staff Costs and Numbers

Staff costs were as follows:	<u>2010</u>	<u>2009</u>
Salaries and Wages	316,643	279,246
Social Security Costs	106,160	99,589
Pension Costs	46,118	40,869
	<u>£468,921</u>	<u>£419,704</u>

The average number of employees during the year was 27 (2009 – 25).

7. Tangible Fixed Assets

	<u>Fixtures & Fittings</u>	<u>Computer Equipment</u>	<u>Total</u>
<u>Costs</u>			
Cost at 1 April 2009	£51,773	£41,350	£93,123
Additions	<u>3,423</u>	<u>4,876</u>	<u>8,299</u>
As at 31 March 2010	<u>£55,196</u>	<u>£46,226</u>	<u>£101,422</u>
<u>Accumulated Depreciation</u>			
Cost at 1 April 2009	£48,407	£28,676	£77,083
Charge for Year	<u>1,712</u>	<u>5,850</u>	<u>7,562</u>
As at 31 March 2010	<u>£50,119</u>	<u>£34,526</u>	<u>£84,645</u>
<u>Net Book Value</u>			
As at 31 March 2009	<u>£ 3,366</u>	<u>£12,674</u>	<u>£16,040</u>
<u>Net Book Value</u>			
As at 31 March 2010	<u>£ 5,077</u>	<u>£11,700</u>	<u>£16,777</u>

8. Debtors

	<u>2010</u>	<u>2009</u>
Other debtors	-	312
Prepayments	<u>5,080</u>	<u>4,986</u>
	<u>5,080</u>	<u>5,298</u>

9. Creditors: amounts falling due within one year

	<u>2010</u>	<u>2009</u>
Trade creditors	1,907	5,239
Taxation and social security costs	8,333	9,161
Accruals	<u>12,107</u>	<u>3,920</u>
	<u>22,347</u>	<u>18,320</u>

DUNFERMLINE WOMEN'S AID
Notes to the Accounts
For the Year Ended 31 March 2010

10. Analysis of Net Assets between funds

	Unrestricted General £	Restricted £	Unrestricted Designated £	Total £
Fixed Assets.	16,777	-	-	16,777
Debtors	5,080	-	-	5,080
Cash at bank and in hand	35,971	37,891	238,932	312,794
Creditors due within one year	(22,347)	-	-	(22,347)
Net Assets at 31 March 2010	£35,481	£37,891	£238,932	£312,304

11. Movement in Funds

	Balance at 01/04/09 £	Incoming Resources £	Resources Expended £	Transfers £	Balance At 31/03/10 £
General Funds	168,174	530,326	498,806	(164,213)	35,481
Restricted Funds	17,621	129,171	128,610	19,709	37,891
Designated Funds	94,428	-	-	144,504	238,932

12. Funds

Purpose of restricted fund

The restricted funds are held solely for the purpose of providing support activities to the service users, such as counselling services.

Purpose of unrestricted fund

The general fund receives all of the unrestricted income not allocated to the designated fund and is held to bear all of the day-to-day expenditure of the organisation.

The designated fund contains a provision to cover the pension deficit of £160,000 as well as a provision for the office move and the change process. The fund also contains a provision for the expected wind up costs of the organisation including redundancy costs.

13. Transactions with Trustees

Included in staff costs is an amount of £4,026 (2009 - £8,744) paid to Trustees in respect of sessional out of hours work and reimbursement of expenses.

14. Post balance sheet events

The company will undergo a planned amalgamation with two other Women's Aid organisations on 1 October 2010. The current organisation will continue to operate from this date under the name of Fife Women's Aid group.

DUNFERMLINE WOMEN'S AID
Notes to the Accounts
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15. Pensions

The charity operates a defined benefits pension scheme. The assets of the schemes are held separately from those of the company in independently administered funds. The pension cost charge represents contributions payable by the company to these funds and amounted to £46,118 (2009 - £40,869).

The defined benefits pension scheme is the Fife Council Superannuation Scheme. Employee contributions are fixed by statute.

Employers' contributions are assessed by a qualified actuary on the basis of triennial valuations and are calculated to ensure the actuarial solvency of the fund. An actuarial valuation of the fund (using the projected unit method) as at 31 March 2009 required the charity to contribute 300% of employee's contributions in the financial year.

The most recent actuarial valuation of the scheme on 30 January 2010 shows a deficit of £160,000. The board have agreed to transfer the full amount to the designated fund in order to ring fence funds to be paid to the pension fund over the next 10 years.