

Charity registration number SC011689 (Scotland)

Company registration number SC316350 (Scotland)

FIFE WOMEN'S AID
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

FIFE WOMEN'S AID

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FIFE WOMEN'S AID

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

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 charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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) (effective 1 January 2019)".

Objectives and activities

The objectives of Fife Women's Aid are: -

1. To promote the recovery of women and their children (if any) who have experience of domestic abuse, whether emotional, physical, sexual, financial and/or coercive control by a partner or ex-partner by associating with local authorities, voluntary organisations and other public bodies (where considered appropriate) to offer support, information and help to such women and children.
2. The company's objects are restricted to those set out in article 4 (but subject to article 6).
3. The company may (subject to OSCR consent) add to, remove or alter the statement of the company's objects in article 4; on any occasion when it does so, it must give notice to the Registrar of Companies and the amendment will not be effective until that notice is registered on the register of companies.

The activities of Fife Women's Aid are to:

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

Fife Women's Aid Housing Support services are registered with The Care Inspectorate and Fife Women's Aid Counselling Services are registered with COSCA.

Fife Women's Aid works in partnership with other local and national agencies to ensure the widest possible range of high-quality services are available to women, children and young people who have experienced abuse. Central to our multi-agency engagement is our involvement with FVAWP (Fife Violence Against Women Partnership), Fife PSP (Fife Homelessness Services Public Social Partnership) and MARAC (Multi-Agency Risk Assessment Conferencing). We have ongoing working partnerships with: Health, Education, Criminal Justice, Social Work services, CEDAR, CAMHS, Police Scotland, Women's Aid groups throughout Scotland, Fife Homelessness services, mental health services, substance misuse services and a range of third sector partners.

FIFE WOMEN'S AID

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

FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance

The Trustees of Fife Women's Aid in 2021/22 were Daphne Grant (Chair since February 2020), Sally Cameron (Vice-Chair), Ailsa Bruce, Susan Hill, Ying Zhang, Deborah Leitch, Christine Harper, and Molly Horsley. The Board did not pursue the appointment of any new trustees over the course of this financial year as it wanted to ensure that the 5 trustees that joined the board the previous year had sufficient time to work together closely and we all had the opportunity to develop a solid and effective board.

Together as Trustees we have legal responsibility to ensure that the organisation, its activities and its finances are properly managed. We are responsible for maintaining our charitable status and registration with Companies House and the Office of the Scottish Charities Regulator.

The trustees work at a strategic level through our Strategic Plan, which is regularly reviewed to ensure that it reflects the changes that have taken place over this challenging period. It is imperative that the strategic direction of the organisation is assessed periodically to ensure it reflects the changing needs of the service. The day-to-day running of Fife Women's Aid services is carried out by our capable and committed management team. Together our aim is to work within budget and continue to provide the very best quality services to our service users - women, children and young people who have experienced domestic abuse.

In the 2021/22 period:

Women supported	667
Children and young people supported	461
Families in refuge	95
Children and young people in refuge with their mothers	95
Average length of stay in refuge	203 days
MARAC referrals received	515
Referrals received for counselling for women	144
Referrals received for court support and advocacy	202
Occupancy levels in refuge	93%
Women who received befriending	24

2021/22 was a landmark year for Fife Women's Aid. As the pandemic crisis continued to impact our services, we fully adapted to the requirements of operating under these unique circumstances that were taking place worldwide. We continued to provide our core services during the lockdowns, while also developing areas which had been identified as gaps in provision by service users. While, we have always operated against a backdrop of challenges, this year continued to be a testing time due to the pandemic crisis and the implications it had both in terms of the support we could provide remotely and in person, as well in regards to ensuring that sufficient numbers of staff members were available to provide these services.

FWA ensured that our services continued to operate as effectively as possible in light of the circumstances and prioritised the safety and wellbeing of women and children that we already support as well as the ones that have reached out seeking our assistance. Digital inclusion and accessibility constitute an essential part of our operations in this new reality and we will endeavour to continue to be there for the women and children in Fife that are impacted by domestic abuse.

FIFE WOMEN'S AID

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

FOR THE YEAR ENDED 31 MARCH 2022

Our CEO, Kate McCormack, ensured that the FWA team continued to provide the services required by adapting successfully to the conditions set by the new reality created by the continuation of the pandemic crisis. Kate has continued with the restructuring of the staff teams and has established a robust communication process between the team seniors and the staff, especially as everyone was working remotely. The full review of all policies and procedures with the support of the Board also continued and the introduction of several new policies was essential to reflect the changing environment in which we are operating.

In addition, the Board continued with the task of conducting a full review of its governing documents to ensure that the organisation is operating in accordance with the Governance Code principles and current OSCR requirements. Our priority as a board is to ensure the effectiveness of FWA as an organisation and ensure that we adopt best practice in our operations.

The need for a review of the Articles of Association also became a priority even more so during the course of this year in relation to some funding applications where the organisation needed to evidence its adherence to the Governance Code. Following the Fife Council's evaluation process that took place the previous year, it was now of increasing importance to proceed with the review of FWA's governing document.

We have been delighted to see the ongoing development of the Children's Counselling Service which was funded by the Robertson Trust, The Gannochy Trust, Volant Trust and Alexander Moncur Trust. We are grateful to these trust funds for their support in enabling the service to be maintained within challenging times with recruitment during the pandemic. The evidence gathered during this work enabled us to secure funding from Delivering Equally Safe to further continue and develop the work. As a result of continued funding for the Court Support and Advocacy Service from the Henry Smith Charity, and for the Befriending Service and Family Support Service from the National Lottery Community Fund we have been able to further develop these services and continue to support the recovery of women, children and young people during the pandemic.

It is essential that we are able to evidence the positive impact that our services have upon the lives of the women, children and young people we work with and testimonies direct from service users are an important part of this.

The reach of our social media channels of FWA continues to grow successfully over the course of this year and the profile of our organisation continues to rise. We completed a full review of our promotional literature to reflect the great work the organisation has achieved and also to be able to engage potential funders.

The Business Team manage a variety of tasks which are critical to the operational effectiveness of the Fife Women's Aid. The small team undertake a range of duties including reception, supporting staff, volunteers and Trustees with administration, IT support, HR functions and finance. As all staff members were initially working from home due to the pandemic, the business team ensured that information and communications between all the staff was not disrupted.

The Women's Support Service provides practical and emotional support to women who have experienced domestic abuse. 667 women were supported during the course of this year. The majority of referrals are self-referrals and support may take place in refuge, in a woman's own home, by phone, in the office or at a mutually agreed, safe location. An increase in referrals has meant that we have had to run a waiting list for support, though we work hard to manage this and make sure that women receive support with any urgent matters as soon as possible. To support a fast response to meet urgent needs we introduced a Crisis Support Worker role to provide up to 6 weeks support and assessment of longer-term needs. We prioritise the high risk referrals, including referrals through MARAC (Multi Agency Risk Assessment Conference).

During the year 95 families were admitted to refuge; the average length of stay was almost 7 months. Many moved on to permanent re-housing with the Local Authority or Housing Associations but some women returned to their partner. It is important to recognise that there are many complex reasons why women return and it can often take several times of leaving before a woman can leave for good. Everyone leaves our services with reassurance that they can take up support again at any time in the future.

FIFE WOMEN'S AID

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

FOR THE YEAR ENDED 31 MARCH 2022

The Children and Young Persons' Service was accessed by 461 children and young people (CYP) during 2021-22. 95 of them lived in refuges. We were delighted to receive funding from Fife Council to re-launch our service as Join the Dots, offering family support as well as one-to-one support and group work for children and young people. The service also began to offer intensive level family support from October 2021, helping to improve communication, develop new parenting skills and repair relationships which have been damaged by abuse. Strong and resilient family units are an important protective factor for moving on after abuse. The team works closely with other agencies across the statutory and voluntary sectors, signposting and advocating on behalf of families. Staff are from a variety of backgrounds and bring a range of experience and knowledge to provide innovative support to children, young people and families. The team have all been trained in Dyadic Developmental Practice and bring this approach to the service alongside other trauma-informed work. We continued with online group work during the year to enable this type of support to continue during the pandemic while one-to-one support continued on a face-to-face basis with risk management measures in place throughout the pandemic.

The Family Support Service funding came to an end in 2021 and we are grateful to The National Lottery Community Fund for enabling us to pilot this work and produce evidence about its effectiveness. The positive outcomes demonstrated during this work resulted in the approach becoming part of our main service for children and young people.

The MARAC team has received a total of 515 referrals this year. We have five MARAC workers and they have provided advocacy and support to women at high risk. MARAC identifies the highest risk victims and co-ordinates services to reduce repeat victimisation, increase safety and reduce risk. The project is truly multi-agency and joins together NHS, Education, Social Work Services, Housing, 3rd Sector, Drug and Alcohol Services, Women's Aid and Police Scotland.

The Befriending Service funds a Volunteer Co-ordinator to recruit, train and support volunteers who offer befriending to women who have experienced domestic abuse. Befriending was identified by service users as a gap in provision which would assist them to settle into a new community and transition to independent living after abuse. Women who are socially isolated, experiencing anxiety or ill-health or unfamiliar with the Fife area benefit from volunteer support to "buddy" them and become involved with the local community. The pandemic had a significant impact on the Befriending Service, however, existing volunteers were able to continue to provide remote support during lockdown and volunteer training was adapted to enable this to take place remotely. The service returned to face-to-face support 2021. This year we were able to provide befriending services to 24 women.

The Befriending Service is a partnership with Fife Council and others as part of the Safe, Secure and Supported at Home project.

The Court Support Service supported 202 women awaiting Sheriff or High Court trials. The types of charges included - Section 38 (Behaving in threatening and abusive manner, causing fear and alarm); Section 39 (Stalking), Assault, Assault to Injury, Sexual Offences and Telecommunications charges.

Court services were affected significantly by the pandemic. This has resulted in women experiencing prolonged periods of time to wait for court cases to be heard, increasing levels of distress they experienced. This has resulted in cases being held longer within the Court Support and Advocacy Service to ensure women are supported. We recruited an additional part-time Court Support and Advocacy Worker to enhance the capacity to meet the changing needs.

FIFE WOMEN'S AID

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

FOR THE YEAR ENDED 31 MARCH 2022

The Women's Counselling Service operated with 2 part-time paid counsellors during the initial part of the year. We were delighted to receive funding from Delivery Equally Safe to enable us to continue and develop the women's counselling service from October 2021. This enabled us to recruit a full-time counsellor as well as a number of associate counsellors. We continued to support counselling students throughout the year. Student counsellors are on placement during their final year of the Counselling Diploma students. The service continued to provide face-to-face counselling when government regulations permitted. At other times the service was delivered remotely, either by telephone or video meetings depending on the needs and wishes of each woman. In total, 144 referrals were received for counselling of women.

The Children and Young Person's Counselling Service was initially funded by the Gannochy Trust, The Robertson Trust, the Volant Trust and Alexander Moncur Trust and we are grateful for their support throughout the pandemic. Evidence gathered from the work enabled us to access funding from Delivering Equally Safe to continue and develop the service. There are now 2 part-time CYP counsellors in post along with an associate counsellor.

We were delighted to receive funding to provide **Women's Group Work** during 2021-22. Funding from Delivering Equally Safe enabled us to recruit a part-time Women's Group Worker. She started in post in January 2022 and is delivering a range of groups, including self-care, what's your story? and recovering you. Outcomes from the work are gratifyingly positive and we look forward to developing the work in the coming years.

Reserves, Designated Funds and Investment Policies

The majority of our funds are operational and to be spent in the short term. The pandemic and subsequent changes to economic conditions highlighted the need for organisations across the third sector to also consider their long-term sustainability.

The priority of the Trustees is to ensure that there are sufficient funds in reserve to ensure the continuous operation of the charity in the event of loss of funding. To that effect, Fife Women's Aid revised its operational reserve policy in 2021 to ensure that it could continue to deliver its critical services for a six month period even where it received no funding at all in that period. In the year to March 2022 the Board approved an investment policy and considered and approved the appointment of Brewin Dolphin as Investment Manager. £500,000 of the funds released following the unwind of the pension reserve in the year to March 2021 is now invested to provide a source of income for the charity annually, whilst preserving the capital for future needs.

During this financial period, the Board has also continued its review of all our savings accounts to determine how these reserves can be best utilised and potentially invested.

Donated facilities and services

The initial set-up costs for new refuge premises are covered by Fife Women's Aid whilst the fabric of the refuge buildings is maintained by Fife Council, without charge. Fife Women's Aid are responsible for the maintenance of the decoration, garden and general standard of the properties.

Local communities across Fife continue to support our services generously, both in cash and in kind. These donations are essential to assist in the cost of leisure, social, health and educational work with children; support development group work with women; provide for the emergency needs of families in crisis; and assist with ongoing refuge upkeep. We are extremely grateful for the goodwill and ongoing support we receive from local organisations, churches and charitable groups, small businesses and many individuals across Fife. And we are especially grateful this year as we saw further donations from the public despite such challenging times for everyone.

FIFE WOMEN'S AID

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

FOR THE YEAR ENDED 31 MARCH 2022

Plans for Future Periods

Our focus continues to be on embedding a trauma informed practice throughout our operations and reviewing the pathway for women, children and young people through our services.

We will continue with prudent budgeting to ensure that we are in the best possible position to survive funding reductions whilst maintaining high quality, front line services for families who experience abuse.

We continue to enhance the use of social media to ensure our presence reaches a wider audience.

We also continue to forge closer relations with other organisations nationally to develop collaborative projects. We will also continue to establish closer partnerships with other social services providers to enhance our service set within a wider context. Despite the challenging times that we have been facing due to the pandemic crisis, as a board we continue to pursue opportunities that will allow FWA to become the charitable partner for businesses within the Fife region in order to increase our public profile as well as benefit from a diverse source of funding.

We will continue to engage with the Old Course Golf Resort & Spa as our strategic charitable partner and we will pursue the establishment with other corporate entities in Fife.

The pandemic crisis has allowed us as an organisation to upgrade our technology and ensure digital accessibility for all our staff. We will continue to develop our service provision to be as accessible as possible while managing the health risks, utilising a range of methods for service delivery including face-to-face contact, telephone and online support.

Our 2019-22 Strategic Plan remains our guiding document in terms of our operations and as a board we ensure that it reflects the current challenges posed by the pandemic crisis, as well as any significant changes within the wider political, social and economic environment. As a board we will ensure that we continue to revisit the Strategic Plan periodically to reflect any changes that may require us to redefine our strategy moving forward.

Financial review

Despite the operational challenges imposed on the charity due to the continuation of the pandemic crisis, our financial situation is very healthy due to additional funding provided by the Scottish Government to respond to the pandemic in the form of recovery grants and the continuous generosity of the public. The Board set an objective in the year to 31 March 2021 to increase its operation expense reserve from 3 months to 6 months by the end of the year to 31 March 2022 and are pleased to note that the objective has been met. This gives the charity greater security over the delivery of its core objectives during periods of uncertainty.

Core funding for Fife Women's Aid is provided by Fife Council. A service level agreement is in place for our Children and Young People's Service and MARAC which expires in April 2024. During the year to March 2022 the relationship between Fife Council and Fife Women's Aid for women's support services and refuge provision also converted to service level agreement. As such, Fife Women's Aid will provide these services on behalf of Fife Council until at least April 2025. Whilst level of funding is confirmed annually this approach gives greater certainty of continuity for both the women and families we support as well as the Board and staff of the charity. A similar approach is in place for funding from the Scottish Government.

The charity reported a surplus for the year of £299,899 (2020/21 £213,336). Reserves at the balance sheet date are £1,796,899 (2020/21 - £1,497,000).

FIFE WOMEN'S AID

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

FOR THE YEAR ENDED 31 MARCH 2022

Structure, Governance and Management

The charity is a company limited by guarantee, incorporated on 12 February 2007 which has been granted exemption, under Section 59 of the Companies Act 2006, from including 'Limited' in its name. It operates under a constitution and is registered with OSCR.

The revised Articles of Association, FWA's governing document, were once again one of the issues discussed during this year's AGM. As noted in last year's report, the revised Articles of Association were developed with legal advice from charity law specialists to ensure that the organisation's affairs are managed in line with charity legislation, best practice and in accordance with the Governance Code and were approved by the Board by a majority vote and were also approved by OSCR.

However, under the original Articles, any revision of the governing document also required approval by the members of the organisation. Unfortunately, for a second year the revised Articles of Association were not approved by the required majority of members during the AGM. As a result, the Board called for an EGM following an increase in membership - in line with the provisions of the governing document - to approve the revisions including a new revision altering the membership structure. During the meeting the revisions were approved by the required majority and as a result, FWA is now a one-tier organisation and it has fully approved the revised Articles of Association.

Organisational Structure

Fife Women's Aid is governed by a Board of Trustees (maximum number twelve; minimum number five) who are elected annually at the annual general meeting. As at 31 March 2022 there were eight Trustees on the Board.

Fife Women's Aid's organisational structure includes a CEO, Operational Lead and 3 Team Seniors.

FIFE WOMEN'S AID

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

FOR THE YEAR ENDED 31 MARCH 2022

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:

D Grant	Chair
S Cameron	Vice-chair
D Bates	(Resigned 24 May 2021)
A Bruce	
S Hill	
D Leitch	
C Harper	
Y Zhang	
M Horsley	

Charity Number (Scotland) SC011689

Company Number SC316350

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KY6 2AL

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

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

Method of recruitment and appointment of trustees

The charity has a comprehensive trustee recruitment pack and trustee information pack for new trustees. Candidates wishing to become trustees are selected for appointment using a formal application process. New trustees go through an induction process to facilitate their learning about the organisation and all trustees are expected to undertake on-going training.

As noted earlier in the report, following the success of an extensive recruitment plan that took place last year to ensure that FWA attracts a new group of trustees, the Board decided not to progress with any additional recruitment this year. The priority for the Board was to allow the new Trustees to develop a clear understanding of the charity and have the time to engage as a cohesive group and develop a strong presence as an engaging and highly competent Board.

A full assessment of the expertise and skill sets of its current trustees takes place on a regular basis to allow the Board to identify any gaps and to ensure that in future recruitment we attract individuals with the skills that the Board has identified as a priority.

As a result, the charity currently has a committed group of trustees, with a range of relevant skills and experience, who have provided consistent management and leadership.

FIFE WOMEN'S AID

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

FOR THE YEAR ENDED 31 MARCH 2022

Risk Management

During the year we have fully reviewed and revised our risk management strategy, covering all strategic issues. We continue to review regularly the organisation's risk register to ensure that it is reflective of the relevant risks to our organisation.

The risk register is kept under review by the Strategy Sub Group of Trustees and reviewed quarterly by the Board. In addition, we have a Contingency Policy dealing with operational disaster recovery.

Statement of trustees' responsibilities

The trustees, who are also the directors of Fife Women's Aid for the purpose 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 which give a true and fair view of the state of affairs of the charity 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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity 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 charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006. They 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. The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Auditor

In accordance with the company's articles, a resolution proposing that Thomson Cooper be reappointed as auditor of the company will be put at a General Meeting.

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.

The trustees' report was approved by the Board of Trustees.

D Grant

Trustee

Dated: 31 August 2022

FIFE WOMEN'S AID

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF FIFE WOMEN'S AID

Opinion

We have audited the financial statements of Fife Women's Aid (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and 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 31 March 2022 and of its incoming resources and application of resources, 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 (as amended).

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's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity 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 charity'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 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.

FIFE WOMEN'S AID

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF FIFE WOMEN'S AID

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity 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 charity'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's 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 report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

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.

Extent to which the audit was capable of detecting irregularities, including fraud

We considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas: existence and timing of recognition of income, posting of unusual journals along with complex transactions and non-compliance with laws and regulations. We discussed these risks with management, designed audit procedures to test the timing and existence of revenue, tested a sample of journals to confirm they were appropriate and inspected minutes from meetings held by management and trustees for any reference to breaches of laws and regulations. In addition, we reviewed areas of judgement for indicators of management bias to address these risks.

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience through discussion with the officers and other management (as required by the auditing standards).

We reviewed the laws and regulations in areas that directly affect the financial statements including applicable charity and company law and considered the extent of compliance with those laws and regulations as part of our procedures on the related financial statement items.

With the exception of any known or possible non-compliance with relevant and significant laws and regulations, and as required by the auditing standards, our work in respect of these was limited to enquiry of the officers and management of the charity.

FIFE WOMEN'S AID

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

We communicated identified laws and regulations and potential fraud risks throughout our team and remained alert to any indications of non-compliance or fraud throughout the audit. However the primary responsibility for the prevention and detection of fraud rests with the trustees.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

These inherent limitations are particularly significant in the case of misstatement resulting from fraud as this may involve sophisticated schemes designed to avoid detection, including deliberate failure to record transactions, collusion or the provision of intentional misrepresentations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity'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 charity's 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Alan Mitchell (Senior Statutory Auditor)

For and on behalf of Thomson Cooper, Statutory Auditors
Dunfermline

2 September 2022

Thomson Cooper is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

FIFE WOMEN'S AID

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

Current financial year						
		Unrestricted funds	Unrestricted funds general designated	Restricted funds	Total	Total
	Notes	2022 £	2022 £	2022 £	2022 £	2021 £
Income from:						
Donations and legacies	2	44,514	-	145	44,659	77,464
Charitable activities	3	794,627	-	997,884	1,792,511	1,717,407
Investments	4	11,842	-	-	11,842	432
Total income		850,983	-	998,029	1,849,012	1,795,303
Expenditure on:						
Charitable activities	5	783,170	38,923	749,704	1,571,797	1,581,967
Other expenses	9	1,071	-	-	1,071	-
Total expenditure		784,241	38,923	749,704	1,572,868	1,581,967
Net gains/(losses) on investments	10	23,755	-	-	23,755	-
Net incoming resources before transfers		90,497	(38,923)	248,325	299,899	213,336
Gross transfers between funds		(110,516)	110,516	-	-	-
Net movement in funds		(20,019)	71,593	248,325	299,899	213,336
Fund balances at 1 April 2021		218,702	1,049,425	228,873	1,497,000	1,283,664
Fund balances at 31 March 2022		198,683	1,121,018	477,198	1,796,899	1,497,000

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

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

FIFE WOMEN'S AID

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

Prior financial year

		Unrestricted funds general	Unrestricted funds designated	Restricted funds	Total
	Notes	2021 £	2021 £	2021 £	2021 £
Income from:					
Donations and legacies	2	54,093	-	23,371	77,464
Charitable activities	3	798,656	-	918,751	1,717,407
Investments	4	432	-	-	432
Total income		<u>853,181</u>	<u>-</u>	<u>942,122</u>	<u>1,795,303</u>
Expenditure on:					
Charitable activities	5	<u>711,006</u>	<u>22,096</u>	<u>848,865</u>	<u>1,581,967</u>
Net incoming resources before transfers		<u>142,175</u>	<u>(22,096)</u>	<u>93,257</u>	<u>213,336</u>
Gross transfers between funds		<u>(323,696)</u>	<u>298,603</u>	<u>25,093</u>	<u>-</u>
Net movement in funds		<u>(181,521)</u>	<u>276,507</u>	<u>118,350</u>	<u>213,336</u>
Fund balances at 1 April 2020		<u>400,223</u>	<u>772,918</u>	<u>110,523</u>	<u>1,283,664</u>
Fund balances at 31 March 2021		<u><u>218,702</u></u>	<u><u>1,049,425</u></u>	<u><u>228,873</u></u>	<u><u>1,497,000</u></u>

FIFE WOMEN'S AID

BALANCE SHEET

AS AT 31 MARCH 2022

		2022		2021	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	11		32,598		57,542
Investments	12		509,650		-
			<u>542,248</u>		<u>57,542</u>
Current assets					
Debtors	13	95,408		36,352	
Cash at bank and in hand		1,309,324		1,550,776	
		<u>1,404,732</u>		<u>1,587,128</u>	
Creditors: amounts falling due within one year	14	(150,081)		(147,670)	
Net current assets			<u>1,254,651</u>		<u>1,439,458</u>
Total assets less current liabilities			<u><u>1,796,899</u></u>		<u><u>1,497,000</u></u>
Income funds					
Restricted funds	16		477,198		228,873
<u>Unrestricted funds</u>					
General funds		198,683		218,702	
Designated funds		1,121,018		1,049,425	
	17	<u>1,319,701</u>		<u>1,268,127</u>	
			<u>1,319,701</u>		<u>1,268,127</u>
			<u><u>1,796,899</u></u>		<u><u>1,497,000</u></u>

FIFE WOMEN'S AID

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2022

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022, although an audit has been carried out under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

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

The financial statements were approved by the Trustees on 31 August 2022

D Grant

Trustee

Company registration number SC316350

FIFE WOMEN'S AID

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

		2022		2021	
	Notes	£	£	£	£
Cash flows from operating activities					
Cash generated from operations	21		243,991		332,696
Investing activities					
Purchase of tangible fixed assets		(11,390)		(93,610)	
Purchase of investments		(485,895)		-	
Investment income received		11,842		432	
Net cash used in investing activities			(485,443)		(93,178)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(241,452)		239,518
Cash and cash equivalents at beginning of year			1,550,776		1,311,258
Cash and cash equivalents at end of year			<u>1,309,324</u>		<u>1,550,776</u>

FIFE WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Fife Women's Aid is a private company limited by guarantee incorporated in Scotland. The registered office is Suite 1, First Floor, Saltire House, Pentland Park, Glenrothes, KY6 2AL.

As the charity is a company limited by guarantee and has no share capital, the liability of each member in the event of winding-up is limited to £1.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

The trustees regularly monitor the funding streams available to the charity and evaluate the projected expenditure and reserves available. The Trustees believe there is a reasonable expectation that the Charity will have sufficient cash reserves to continue in operational existence for the foreseeable future and as such, the accounts are prepared on a going concern basis.

1.3 Charitable funds

Unrestricted income funds comprise those funds which the directors are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the directors, at their discretion, have created a fund for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor.

1.4 Income

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

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Income from government and other grants, whether 'capital grants or revenue grants', are recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

FIFE WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees together with an apportionment of overhead and support costs.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office costs and governance costs and are incurred directly in support of expenditure on the objects of the charity. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are on a direct basis.

Charitable Activities

Costs of charitable activities include grants made, governance costs and an apportionment of support costs.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Furniture and fittings	50% straight line
Office Equipment	33.33% - 50% 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.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

FIFE WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity 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 charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

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. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 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 charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

FIFE WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.13 VAT

The charity is not registered for VAT, and accordingly all income and expenditure is stated gross of tax.

1.14 Trustee remuneration and Related Party transactions

No trustees received any form of remuneration or other benefit in cash or kind (2021: £nil). Expenses paid to the trustees in the year totalled £nil (2021: £nil) in respect of travel expenses.

2 Donations and legacies

	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £
Donations and gifts	44,514	145	44,659	54,093	23,371	77,464

3 Charitable activities

	Total 2022 £	Total 2021 £
Performance related grants	1,792,511	1,717,407
Analysis by fund		
Unrestricted funds - general	794,627	798,656
Restricted funds	997,884	918,751
	1,792,511	1,717,407
Performance related grants		
General Business Function	14,455	18,700
Women's Support & Refuge	831,519	878,462
Children & Young People	545,543	433,187
Other funding, incl. MARAC & Court Support	400,994	387,058
	1,792,511	1,717,407

FIFE WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

4 Investments

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Income from listed investments	337	-
Interest on bank deposits	11,505	432
	<u>11,842</u>	<u>432</u>

FIFE WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

5 Charitable activities

	General Business Function	Women's Support & Refuge	Children & Young People	Other funding, inc Marac & court support	Total 2022	Total 2021
	2022 £	2022 £	2022 £	2022 £	£	£
Staff costs	36,202	444,118	357,280	294,454	1,132,054	1,135,543
Staff & volunteer expenses	12,701	27,861	25,752	16,364	82,678	46,866
Conferences & training	-	-	-	-	-	17,675
Insurance	-	-	-	-	-	12,075
Property costs	3,259	13,113	65	10,033	26,470	5,801
Maintenance costs	1,327	40,163	-	3,749	45,239	75,301
Telephone	-	-	-	-	-	32,349
Professional fees	19,612	1,972	326	5,308	27,218	7,013
TV licences	-	-	-	-	-	6,282
Miscellaneous	-	-	-	-	-	36,832
Publicity & advertising	2,625	703	592	430	4,350	9,067
Projects	-	-	-	-	-	24,008
Service user costs	10,056	15,224	2,842	12,645	40,767	-
Office & general expenses	41,880	12,767	1,249	10,890	66,786	-
	<u>127,662</u>	<u>555,921</u>	<u>388,106</u>	<u>353,873</u>	<u>1,425,562</u>	<u>1,408,812</u>
Share of support costs (see note 6)	59,877	15,646	502	1,718	77,743	96,264
Share of governance costs (see note 6)	66,898	716	300	578	68,492	76,891
	<u>254,437</u>	<u>572,283</u>	<u>388,908</u>	<u>356,169</u>	<u>1,571,797</u>	<u>1,581,967</u>
Analysis by fund						
Unrestricted funds - general	221,169	531,842	-	30,159	783,170	711,006
Unrestricted funds - designated	22,597	11,065	-	5,261	38,923	22,096
Restricted funds	10,671	29,376	388,908	320,749	749,704	848,865
	<u>254,437</u>	<u>572,283</u>	<u>388,908</u>	<u>356,169</u>	<u>1,571,797</u>	<u>1,581,967</u>

FIFE WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

5 Charitable activities

(Continued)

For the year ended 31 March 2021

	General Business Function	Women's Support & Refuge	Children & Young People	Other funding, inc Marac & court support	Total 2021
	£	£	£	£	£
Staff costs	69,053	469,600	302,340	294,550	1,135,543
Staff & volunteer expenses	868	24,488	14,979	6,531	46,866
Conferences & training	12,159	1,752	2,381	1,383	17,675
Insurance	799	3,816	3,737	3,723	12,075
Property costs	758	3,482	787	774	5,801
Maintenance costs	15,040	44,711	8,056	7,494	75,301
Telephone	7,989	7,880	8,311	8,169	32,349
Professional fees	262	2,820	2,390	1,541	7,013
TV licences	266	5,597	219	200	6,282
Miscellaneous	20,530	8,597	3,844	3,861	36,832
Publicity & advertising	4,631	1,522	1,463	1,451	9,067
Projects	7,013	2,783	9,859	4,353	24,008
	139,368	577,048	358,366	334,030	1,408,812
Share of support costs (see note 6)	37,761	29,637	14,618	14,248	96,264
Share of governance costs (see note 6)	6,290	23,725	23,497	23,379	76,891
	183,419	630,410	396,481	371,657	1,581,967
Analysis by fund					
Unrestricted funds - general	129,963	581,043	-	-	711,006
Unrestricted funds - designated	22,096	-	-	-	22,096
Restricted funds	31,360	49,367	396,481	371,657	848,865
	183,419	630,410	396,481	371,657	1,581,967

FIFE WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

6 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Rent & rates	39,820	-	39,820	39,525	-	39,525
Bank charges	1,590	-	1,590	235	-	235
Depreciation	36,333	-	36,333	56,504	-	56,504
Audit fees	-	9,140	9,140	-	8,100	8,100
Fees payable to auditors for non-audit services	-	10,897	10,897	-	1,200	1,200
Legal and professional	-	36,906	36,906	-	57,045	57,045
Accountancy fees	-	11,549	11,549	-	10,546	10,546
	<u>77,743</u>	<u>68,492</u>	<u>146,235</u>	<u>96,264</u>	<u>76,891</u>	<u>173,155</u>

Governance costs includes payments to the auditors of £9,140 (2021- £8,100) for audit fees.

Fees payable to the auditors for non-audit services were in respect of accounting services provided.

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Management and administration	3	3
Group workers	39	39
Total	<u>42</u>	<u>42</u>

Employment costs

	2022 £	2021 £
Wages and salaries	925,720	905,517
Social security costs	71,616	69,148
Other pension costs	134,718	160,878
	<u>1,132,054</u>	<u>1,135,543</u>

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

FIFE WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

9 Other expenses

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Investment management fees	1,071	-
	<u> </u>	<u> </u>

10 Net gains/(losses) on investments

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Revaluation of investments	23,755	-
	<u> </u>	<u> </u>

11 Tangible fixed assets

	Furniture and fittings £	Office Equipment £	Total £
Cost			
At 1 April 2021	123,136	252,948	376,084
Additions	-	11,389	11,389
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2022	123,136	264,337	387,473
	<u> </u>	<u> </u>	<u> </u>
Depreciation and impairment			
At 1 April 2021	106,454	212,088	318,542
Depreciation charged in the year	16,682	19,651	36,333
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2022	123,136	231,739	354,875
	<u> </u>	<u> </u>	<u> </u>
Carrying amount			
At 31 March 2022	-	32,598	32,598
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2021	16,682	40,860	57,542
	<u> </u>	<u> </u>	<u> </u>

FIFE WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

12 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2021	-
Additions	485,895
Valuation changes	23,755
	<hr/>
At 31 March 2022	509,650
	<hr/>
Carrying amount	
At 31 March 2022	509,650
	<hr/> <hr/>
At 31 March 2021	-
	<hr/> <hr/>

13 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	77,000	21,246
Other debtors	-	2,935
Prepayments and accrued income	18,408	12,171
	<hr/>	<hr/>
	95,408	36,352
	<hr/> <hr/>	<hr/> <hr/>

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	11,956	42,089
Other creditors	1,071	-
Accruals and deferred income	137,054	105,581
	<hr/>	<hr/>
	150,081	147,670
	<hr/> <hr/>	<hr/> <hr/>

FIFE WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

15 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund. No contributions were paid in respect of the trustees.

The charge to the statement of financial activities in respect of defined contribution schemes was £133,140 (2021 - £160,878).

FIFE WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

16 Restricted funds

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

	Balance at 1 April 2020 £	Movement in funds Incoming resources £	Resources expended £	Transfers £	Balance at 1 April 2021 £	Movement in funds Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Children In Need	(3,169)	-	-	3,169	-	-	-	-
VAW - CYP	-	-	-	-	-	31,999	(29,480)	2,519
VAW - Counselling	(1,496)	47,956	(47,933)	1,473	-	23,978	(24,380)	(402)
DAGP Grant - Social Work	8,404	-	-	-	8,404	-	-	8,404
MARAC	32,027	216,936	(227,873)	-	21,090	217,081	(164,101)	74,070
Delivering Equally Safe	-	-	-	-	-	77,000	(44,853)	32,147
FHWA	2,824	-	-	-	2,824	-	-	2,824
SWA - Volunteering	10,000	-	-	-	10,000	-	-	10,000
Big Lottery - Family Support Work	(5,891)	38,000	(38,406)	6,297	-	21,392	(22,269)	(877)
Children's Counsellor - Alexander Moncur Trust	5,000	-	-	-	5,000	-	-	5,000
SSSH Befriending - Big Lottery	8,498	60,432	(33,818)	-	35,112	47,778	(49,262)	33,628
CYP Counselling	871	24,583	(18,444)	-	7,010	10,333	(2,300)	15,043
Sundry Income	8,822	-	(128)	-	8,694	-	-	8,694
Donations	10,234	-	-	-	10,234	-	-	10,234
Fife Council Social Work	34,267	326,261	(278,892)	-	81,636	477,057	(347,517)	211,176
Foundation Scotland - Group Counselling	1,197	-	-	-	1,197	-	-	1,197
Fairer Fife	-	-	-	-	-	10,000	-	10,000
Scottish Government - Waiting List	(1,726)	63,998	(73,468)	11,196	-	15,500	(7,082)	8,418
Henry Smith - Court Support Worker	661	31,333	(34,952)	2,958	-	34,917	(36,179)	(1,262)
Covid	-	132,623	(94,951)	-	37,672	30,994	(22,261)	46,385
	110,523	942,122	(848,865)	25,093	228,873	998,029	(749,704)	477,198

FIFE WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

16 Restricted funds

(Continued)

All restricted funds are principally funded by grants receivable, and comprise the following:

Family Support Service - Funded by Children in Need until June 2019 and by the National Lottery Community Fund to November 2021

This grant funds 1x F/T Family Support Worker who provides support to mothers and children who need some additional support around family routine/relationships.

VAW Counselling - Funded by Scottish Government and administered by Impact Funding Partners until September 2021 and now by Inspiring Scotland

Until September 2021, this grant funds the provision of 2 part-time counsellors and counselling volunteers. Their remit is to provide trauma informed counselling by providing free one to one sessions in a confidential space at various locations in Fife. From October 2021, it funds 1 x F/T E counsellor, associate counsellors and student counsellors.

VAW CYP - Funded by Scottish Government and administered by Impact Funding Partners until September 2021

This grant employs 1.7 x FTE Children and Young People's workers to provide one to one and group work support.

CYP Service - Funded by Fife Council

This grant funds 10 x FTE Children and Young People's workers to provide one to one and group support for children and young people and family support.

MARAC - Funded by Fife Council

This fund provides 5 x MARAC Workers. MARAC is a partnership made up of various agencies and professionals that work together to identify the most at risk cases in terms of domestic abuse. The workers are there to speak on behalf of the clients at the various meetings and feed back to them as well as provide up to 12 weeks of support if required.

Befriending - Funded by the National Lottery Community Fund

Our portion of the partnership project "Safe, Secure and Supported at Home" funds a Volunteer Coordinator for befriending volunteers. Befrienders offer social, leisure and community-based activities for women who have become isolated as a result of domestic abuse.

Court Support and Advocacy - Funded by the Henry Smith Charity

This grant funds 1 full-time Court Support and Advocacy worker who supports women through Sheriff and High Court processes in relation to domestic abuse.

Children and Young Person's Counsellor - Funded by the Robertson Trust, Gannochy Trust, Volant Trust and Alexander Moncur Trust

This joint funding provides a 18 hour post dedicated children and young person's counsellor and counsellor supervision costs.

Donations

A small proportion of our donations are designated as restricted. This is due to them being specified by the donor for a particular item or service.

Covid

This comprises funds received from Comic Relief and Scottish Government to assist service provision during the pandemic.

The restricted funds are held solely for the purpose of providing specified activities within the overall aims and objectives of the company.

FIFE WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

17 Unrestricted funds

The general fund receives core funding for the broad aims and objectives of the company.

The designated fund represents amounts set aside by the Trustees for a number of projects together with amounts provided to ensure that the charity can continue to operate should there be a disruption to income and in the event that the charity ceased to operate in its current format. The Board of Trustees made the decision early in the COVID crisis to seek to hold a larger designated fund to cover operational expenses. The amount held increased in the year from 3 to 6 months.

	Movement in funds				Movement in funds					
	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Revaluations, gains and losses	Balance at 31 March 2022
	£	£	£	£	£	£	£	£	£	£
General Funds	400,223	853,181	(711,006)	(323,696)	218,702	850,983	(784,241)	(110,516)	23,755	198,683
Designated Funds	772,918	-	(22,096)	298,603	1,049,425	-	(38,923)	110,516	-	1,121,018
	1,173,141	853,181	(733,102)	(25,093)	1,268,127	850,983	(823,164)	-	23,755	1,319,701

FIFE WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

18 Analysis of net assets between funds

	Unrestricted funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:					
Tangible assets	14,957	3,257	14,384	32,598	57,542
Investments	509,650	-	-	509,650	-
Current assets/(liabilities)	(228,219)	1,007,245	475,625	1,254,651	1,439,458
	<u>296,388</u>	<u>1,010,502</u>	<u>490,009</u>	<u>1,796,899</u>	<u>1,497,000</u>

	Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2021 are represented by:				
Tangible assets	21,795	8,457	27,290	57,542
Current assets/(liabilities)	196,907	1,040,968	201,583	1,439,458
	<u>218,702</u>	<u>1,049,425</u>	<u>228,873</u>	<u>1,497,000</u>

19 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £	2021 £
Within one year	41,450	41,446
Between two and five years	53,496	94,874
	<u>94,946</u>	<u>136,320</u>

FIFE WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

20 Related party transactions

Remuneration of key management personnel

The charity considers its key management personnel to comprise the Chief Executive and two Business Administrators (2021 – Manager, Business Manager and Finance Worker).

	2022 £	2021 £
Aggregate compensation	91,578	87,114

21 Cash generated from operations

	2022 £	2021 £
Surplus for the year	299,900	213,335
Adjustments for:		
Investment income recognised in statement of financial activities	(11,842)	(431)
Fair value gains and losses on investments	(23,755)	-
Depreciation and impairment of tangible fixed assets	36,333	56,504
Movements in working capital:		
(Increase)/decrease in debtors	(59,056)	5,550
Increase in creditors	2,411	57,738
Cash generated from operations	243,991	332,696

22 Analysis of changes in net funds

The charity had no debt during the year.

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