

Charity Registration No. SC011689 (Scotland)

Company Registration No. SC316350 (Scotland)

FIFE WOMEN'S AID
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

FIFE WOMEN'S AID

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	S Cameron	
	D Grant	
	A Bruce	
	S Hill	(Appointed 24 June 2020)
	C Harper	(Appointed 20 July 2020)
	D Leitch	(Appointed 20 July 2020)
	Ms Y Zhang	(Appointed 27 August 2020)
	Ms M Horsley	(Appointed 9 October 2020)
Charity number (Scotland)	SC011689	
Company number	SC316350	
Registered office	Suite 1, First Floor Saltire House Pentland Park Glenrothes 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	

FIFE WOMEN'S AID

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FIFE WOMEN'S AID

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

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 relieve the suffering and distress of women and their children (if any) who have experience of domestic abuse, whether emotional, physical and/or sexual by a partner, ex-partner and/or family member 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 2021

Achievements and performance

The Trustees of Fife Women's Aid in 2020/21 were Daphne Grant (who took on the role of Chair in February 2020), Sally Cameron (Vice-Chair), Ailsa Bruce, Daryl Bates. In order to ensure that the board reflects its commitment to the Governance Code, the long-serving trustees stepped down to ensure full compliance to governance standards and allow the Board to remain active and dynamic. To the effect, Rhona Brown, Ruth Thomson, Jeannette Deacon stepped down along with Karen Bell and Suzanne Peden who also resigned over the course of the year. In order to ensure that the number of trustees remained healthy, a successful recruitment led to the appointment of five new trustees, Susan Hill, Ying Zhang, Deborah Leitch, Christine Harper, and Molly Horsley.

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 was fully reviewed during this period 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 2020/21 period:

Women supported	677
Children and young people supported	406
Families in refuge	109
Children and young people in refuge with their mothers	108
Average length of stay in refuge	161 days
MARAC referrals received	434
Referrals received for counselling for women	53
Referrals received for court support and advocacy	144
Occupancy levels in refuge	94%

2020-21 was a unique and challenging year for Fife Women's Aid. As the pandemic crisis emerged in March 2020 on a global scale, we had to rapidly adapt how we operated in order to ensure that 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 brought unprecedented challenges due to the pandemic crisis not only for us but for all organisations globally.

With domestic abuse on the rise during the national lockdown and restrictions being put into place, FWA responded immediately to ensure that our services continued to operate 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 have become 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 2021

Our CEO, Kate McCormack, played an instrumental role in ensuring that FWA adapted successfully to the challenges posed by the pandemic crisis. Due to the lockdowns that were imposed throughout the year and the restrictions in the way we operate to ensure that we comply with government regulations, the way in which we offer our services changed dramatically. 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 in relation to some funding applications where the organisation needs to evidence its adherence to the Governance Code, and it was also welcomed during the Fife Council evaluation process, as our main funding body.

Fife Council carried out a review of all social work funded children's services in 2020. We are delighted to have received increased funding through this process which will allow us to implement family support into our main service and also to provide a more intensive level of support to families that have a greater level of need resulting from the impact of domestic abuse.

We have been delighted to see the development of the Children's Counselling Service which was funded by the Robertson Trust, The Gannochy Trust, Volant Trust and Alexander Moncur Trust. During the year, the service met all outcomes and made a significant difference to children and young people who have experienced domestic abuse. 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.

A woman within the MARAC service noted the following: "I can't believe the support I got. It was designed around what I wanted and needed. This enabled me to take control, and feel able to do what I wanted"

The reach of our social media channels continued to grow successfully over the course of this year and the profile of our organisation continues to rise. We began 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 Women's Support Service provides practical and emotional support to women who have experienced domestic abuse. 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. We prioritise the high risk referrals, including referrals through MARAC (Multi Agency Risk Assessment Conference).

In partnership with Fife Council, we took on an additional 6 refuges to address the increase in refuge requests received during the pandemic. These remain in place as the level of need has remained high since the first lockdown.

During the year 109 families were admitted to refuge; the average length of stay was just over 5 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 2021

The Children and Young Persons' Service was accessed by 406 children and young people (CYP) during 2020-21. 108 of them lived in refuges. We provided holistic, tailored support packages to CYP up to age 18 including one-to-one sessions, group work, joint working with other agencies, signposting and advocacy. We have a team of experienced and knowledgeable support workers, from a variety of backgrounds, who access a range of innovative resources to support CYP. For younger children, or those who are unable to engage in one-to-one sessions, family sessions were offered which included arts & crafts and play sessions. We developed online group work to enable this type of support to continue during lockdown while face-to-face support continued with risk management measures in place throughout the pandemic.

The Business Team manage a variety of tasks of which are critical to the operational effectiveness of 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 working from home due to the pandemic, the business team ensured that information and communications between all the staff was not disrupted. The Modern Apprenticeship Administrator has continued to be a valuable member of the team.

The Family Support Service continued to operate following the award of two year's funding from The National Lottery Community Fund last year to continue the work of the service.

The service provides flexible, family focused support both within refuge and on an outreach/visiting support basis. The service supports mother and children together, helping to improve communication, develop 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 and excellent outcomes have been achieved through this work.

The MARAC team has received a total of 434 referrals this year. We have five MARAC workers and they have provided advocacy and support to women and children 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. MARAC quickly adapted to restrictions of the pandemic and developed an online conference to enable work to continue.

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 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 144 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.

FIFE WOMEN'S AID

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

FOR THE YEAR ENDED 31 MARCH 2021

The Women's Counselling Service operated with 2 part-time paid counsellors and several counselling volunteers during the year. Volunteer counsellors are either fully qualified therapists or final year Counselling Diploma students on placement. Due to the high level of referrals for counselling, the waiting list was closed in February 2020. 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.

With Funding from the Corra Foundation we delivered self-care groups online. These received positive feedback and demonstrated significant change for the participants.

The Children and Young Person's Counselling Service began late 2018 and continues to develop. It provides a service to 25 children and young people who have experienced domestic abuse. As with the Women's Counselling Service, provision was delivered remotely for much of the year in line with government guidance.

Reserves, Designated Funds and Investment Policies

The majority of our funds are operational and to be spent in the short term. However, this year saw a significant change in the financial situation of the organisation due to the change of pension providers that ensured good terms and conditions for all staff and ameliorated the financial standing of the charity. Following the successful completion of changing pension providers without having to pay Fife Council the projected pension deficit of £900,000, the organisation is now in position to increase its operational reserves and also consider a long-term investment strategy in relation to a significant portion of this amount.

To that effect, the Board has initiated a review of all our savings accounts this year and an investment policy is currently under consideration to determine how these reserves can be best utilised and invested.

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. Therefore, the Trustees have agreed to increase the period of built up funds in reserve sufficient to meet current liabilities and maintain the activities of the charity from three months to at least six months. This would cover the cost of ongoing service provision in the event that funding is, for any reason, withdrawn or substantially reduced. Under these circumstances the priority would be to seek alternative sources of funding, failing which to provide for the re-settling of families into alternative support services, staff redundancies and the winding down of the business.

Donated facilities and services

The initial set-up costs for new refuge premises is shared between Fife Council and 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 an increase in 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 2021

Plans for Future Periods

Our focus continues to be on embedding trauma informed practice 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.

The pandemic crisis has allowed us as an organisation to upgrade our technology and ensure digital accessibility for all our staff and 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 was fully reviewed during this year to ensure that it reflected the current challenges posed by the pandemic, 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 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 that led to an increase of donations. The issue of domestic abuse has acquired increased publicity and as a result it had a positive impact in terms of our financial standing this year.

Additionally, following the restructuring of our pension scheme that took place in 2020, the organisation saw the release of £200,000 of designated reserves into the operational budget. This amount had been held in reserve to cover a projected pension deficit that was identified under the previous Fife Council scheme.

As a result, the board decided to increase the charity's operational expenses reserve from 3 months to 5 months providing an additional level of security. The Board aim to achieve 6 months operational expense reserve by the end of the year to 31 March 2022.

Funding for the next 12 to 24 months is safeguarded due to continuation funding for our Befriending Service from the National Lottery Community Fund and for our Court Support and Advocacy Service from the Henry Smith Charity. And funding for our Family Support Service from the National Lottery Community Fund, although this does not cover all costs and the charity provides a contribution from reserves to be able to continue the support. Fife Council provide funding for our Women's Support Service, Children and Young People's Service and MARAC on an annual basis.

The charity reported a surplus for the year of £213,336 (2019/20 - £42,804 surplus before actuarial gains) and has reserves of £1,497,000 (2019/20 - £1,283,664) at the balance sheet date.

FIFE WOMEN'S AID

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

FOR THE YEAR ENDED 31 MARCH 2021

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 board undertook a full review of the Articles of Association, its governing document, with was supported 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.

The revised Articles of Association were approved by the Board by a majority vote and were also approved by OSCR. However, under the current Articles, any revision of the governing document also required approval by the members of the organisation. Unfortunately, despite extensive discussions between certain members and the Board and the implementation of several proposed amendments by the members, the revised Articles of Association were not approved by the required majority of members during the AGM.

The decision of the board was to revisit this issue at a later date in order to determine next steps.

Organisational Structure

Fife Women's Aid is governed by a Board of Trustees (maximum number eighteen; minimum number four) who are elected annually at the annual general meeting. As at 31 March 2021 there were nine Trustees on the Board.

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

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:

R Brown	(Resigned 2 December 2020)
J Deacon	(Resigned 13 May 2020)
R Thomson	(Resigned 2 December 2020)
K Bell	(Resigned 5 February 2021)
S Peden	(Resigned 24 June 2020)
S Cameron	
D Grant	
D Bates	(Resigned 24 May 2021)
A Bruce	
S Hill	(Appointed 24 June 2020)
C Harper	(Appointed 20 July 2020)
D Leitch	(Appointed 20 July 2020)
Ms Y Zhang	(Appointed 27 August 2020)
Ms M Horsley	(Appointed 9 October 2020)

FIFE WOMEN'S AID

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

FOR THE YEAR ENDED 31 MARCH 2021

This year saw some significant changes within the Board as several long-standing trustees stepped down and an extensive recruitment process took place to ensure that the Board is fully compliant with the current OSCR requirements and it adheres to the Governance Code principles.

The charity has a comprehensive trustee recruitment pack and trustee information pack for new trustees that was developed last year. 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.

The organisation has initiated an extensive recruitment plan to ensure that FWA attracts a new group of trustees. Following a full assessment of the expertise and skill sets of its current trustees to identify any gaps and to ensure that we attract individuals with additional skills, the board completed a highly successful trustee recruitment drive this year.

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.

Risk Management

During the year we have fully reviewed and revised our risk management strategy, covering all strategic issues. We have also compiled a new format for the organisation's risk register to ensure that it is comprehensive and 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.

FIFE WOMEN'S AID

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

FOR THE YEAR ENDED 31 MARCH 2021

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: 9 November 2021

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 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 2021 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.

FIFE WOMEN'S AID

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

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.

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

Date: 18 November 2021

Thomson Cooper is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of 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 2021

Current financial year

		Unrestricted funds general	Unrestricted funds designated	Restricted funds	Total	Total
	Notes	2021 £	2021 £	2021 £	2021 £	2020 £
Income from:						
Donations and legacies	2	54,093	-	23,371	77,464	59,304
Charitable activities	3	798,656	-	918,751	1,717,407	1,510,310
Investments	4	432	-	-	432	603
Total income		853,181	-	942,122	1,795,303	1,570,217
Expenditure on:						
Charitable activities	5	711,006	22,096	848,865	1,581,967	1,527,413
Net incoming resources before transfers		142,175	(22,096)	93,257	213,336	42,804
Gross transfers between funds		(323,696)	298,603	25,093	-	-
Net (expenditure)/income for the year/ Net (outgoing)/incoming resources		(181,521)	276,507	118,350	213,336	42,804
Other recognised gains and losses						
Actuarial (loss)/gain on defined benefit pension schemes		-	-	-	-	298,000
Net movement in funds		(181,521)	276,507	118,350	213,336	340,804
Fund balances at 1 April 2020		400,223	772,918	110,523	1,283,664	942,860
Fund balances at 31 March 2021		218,702	1,049,425	228,873	1,497,000	1,283,664

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 2021

Prior financial year		Unrestricted funds general	Unrestricted funds designated	Restricted funds	Total
	Notes	2020 £	2020 £	2020 £	2020 £
Income from:					
Donations and legacies	2	56,830	-	2,474	59,304
Charitable activities	3	761,576	-	748,734	1,510,310
Investments	4	603	-	-	603
Total income		819,009	-	751,208	1,570,217
Expenditure on:					
Charitable activities	5	759,021	30,082	738,310	1,527,413
Net incoming resources before transfers		59,988	(30,082)	12,898	42,804
Net (expenditure)/income for the year/ Net (outgoing)/incoming resources		59,988	(30,082)	12,898	42,804
Other recognised gains and losses					
Actuarial (loss)/gain on defined benefit pension schemes		298,000	-	-	298,000
Net movement in funds		357,988	(30,082)	12,898	340,804
Fund balances at 1 April 2019		42,235	803,000	97,625	942,860
Fund balances at 31 March 2020		400,223	772,918	110,523	1,283,664

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

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	9		57,542		20,436
Current assets					
Debtors	10	36,352		41,902	
Cash at bank and in hand		1,550,776		1,311,258	
		1,587,128		1,353,160	
Creditors: amounts falling due within one year	11	(147,670)		(89,932)	
Net current assets			1,439,458		1,263,228
Total assets less current liabilities			1,497,000		1,283,664
Income funds					
Restricted funds	13		228,873		110,523
<u>Unrestricted funds</u>					
General funds		218,702		400,223	
Designated funds		1,049,425		772,918	
	14	1,268,127		1,173,141	
			1,268,127		1,173,141
			1,497,000		1,283,664

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 2021, 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 9 November 2021

D Grant
Trustee

Company Registration No. SC316350

FIFE WOMEN'S AID

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash generated from operations	18		332,696		31,820
Investing activities					
Purchase of tangible fixed assets		(93,610)		(37,120)	
Interest received		432		603	
Net cash used in investing activities			(93,178)		(36,517)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			239,518		(4,697)
Cash and cash equivalents at beginning of year			1,311,258		1,315,955
Cash and cash equivalents at end of year			1,550,776		1,311,258

FIFE WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

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.

At the date of approval of the accounts, the Trustees are aware of the potential impact on the Charity of the Coronavirus. The charity remains open, providing support and refuge where required. The trustees are actively taking all steps to mitigate any impact the virus may have on the Charity. The current situation with Coronavirus is still ongoing and therefore it is difficult to assess the full implications for the charity at this time.

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.

FIFE WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

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.

1.5 Expenditure

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 net income/(expenditure) for the year.

1.7 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).

FIFE WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.8 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.

1.9 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.

1.10 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.

1.11 Retirement benefits

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

1.12 VAT

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

FIFE WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.13 Trustee remuneration and Related Party transactions

No trustees received any form of remuneration or other benefit in cash or kind (2020: £Nil). Expenses paid to the trustees in the year totalled £nil (2020: £626) in respect of travel expenses.

2 Donations and legacies

	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds general 2020 £	Restricted funds 2020 £	Total 2020 £
Donations and gifts	54,093	23,371	77,464	56,830	2,474	59,304

3 Charitable activities

	2021 £	2020 £
Performance related grants	1,717,407	1,510,310
Analysis by fund		
Unrestricted funds - general	798,656	761,576
Restricted funds	918,751	748,734
	1,717,407	1,510,310
Performance related grants		
General Business Function	18,700	15,282
Women's Support & Refuge	878,462	756,613
Children & Young People	433,187	425,885
Advocacy Counselling & Befriending	387,058	312,530
	1,717,407	1,510,310

FIFE WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

4 Investments

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Interest on bank deposits	432	603

5 Charitable activities

	General Business Function	Women's Support & Refuge	Children & Young People	Advocacy, Counselling & Befriending	Total 2021	Total 2020
	2021 £	2021 £	2021 £	2021 £	£	£
Staff costs	69,053	469,600	302,340	294,550	1,135,543	1,104,695
Staff & volunteer expenses	868	24,488	14,979	6,531	46,866	61,195
Conferences & training	12,159	1,752	2,381	1,383	17,675	18,685
Insurance	799	3,816	3,737	3,723	12,075	12,947
Heat & light	758	3,482	787	774	5,801	6,392
Repairs & maintenance	15,040	44,711	8,056	7,494	75,301	48,913
Telephone	7,989	7,880	8,311	8,169	32,349	19,664
Subscriptions	262	2,820	2,390	1,541	7,013	10,291
TV licences	266	5,597	219	200	6,282	5,529
Miscellaneous	20,530	8,597	3,844	3,861	36,832	24,494
Publicity & advertising	4,631	1,522	1,463	1,451	9,067	18,378
Projects	7,013	2,783	9,859	4,353	24,008	18,144
	139,368	577,048	358,366	334,030	1,408,812	1,349,327
Share of support costs (see note 6)	37,761	29,637	14,618	14,248	96,264	84,267
Share of governance costs (see note 6)	6,290	23,725	23,497	23,379	76,891	93,819
	183,419	630,410	396,481	371,657	1,581,967	1,527,413
Analysis by fund						
Unrestricted funds - general	129,963	581,043	-	-	711,006	759,021
Unrestricted funds - designated	22,096	-	-	-	22,096	30,082
Restricted funds	31,360	49,367	396,481	371,657	848,865	738,310
	183,419	630,410	396,481	371,657	1,581,967	1,527,413

FIFE WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

5 Charitable activities (Continued)

For the year ended 31 March 2020

	General Business Function	Women's Support & Refuge	Children & Young People	Advocacy, Counselling & Befriending	Total 2020
	£	£	£	£	£
Staff costs	43,880	458,543	340,853	261,419	1,104,695
Staff & volunteer expenses	9,104	19,844	20,178	12,069	61,195
Conferences & training	3,984	9,642	1,080	3,979	18,685
Insurance	12,647	-	-	300	12,947
Heat & light	4,243	2,139	-	10	6,392
Repairs & maintenance	9,690	39,191	32	-	48,913
Telephone	18,954	192	60	458	19,664
Subscriptions	4,727	4,384	113	1,067	10,291
TV licences	-	5,529	-	-	5,529
Miscellaneous	5,036	10,964	3,543	4,951	24,494
Publicity & advertising	16,711	-	-	1,667	18,378
Projects	261	1,107	15,698	1,078	18,144
	<u>129,237</u>	<u>551,535</u>	<u>381,557</u>	<u>286,998</u>	<u>1,349,327</u>
Share of support costs (see note 6)	45,171	15,755	12,147	11,194	84,267
Share of governance costs (see note 6)	90,104	11	420	3,284	93,819
	<u>264,512</u>	<u>567,301</u>	<u>394,124</u>	<u>301,476</u>	<u>1,527,413</u>
Analysis by fund					
Unrestricted funds - general	238,420	520,601	-	-	759,021
Unrestricted funds - designated	30,082	-	-	-	30,082
Restricted funds	(3,990)	46,700	394,124	301,476	738,310
	<u>264,512</u>	<u>567,301</u>	<u>394,124</u>	<u>301,476</u>	<u>1,527,413</u>

FIFE WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

6 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Rent & rates	39,525	-	39,525	55,688	-	55,688
Bank charges	235	-	235	391	-	391
Depreciation	56,504	-	56,504	28,188	-	28,188
Audit fees	-	8,100	8,100	-	7,940	7,940
Fees payable to auditors for non-audit services	-	1,200	1,200	-	-	-
Legal and professional	-	57,045	57,045	-	69,630	69,630
Accountancy fees	-	10,546	10,546	-	16,249	16,249
	<u>96,264</u>	<u>76,891</u>	<u>173,155</u>	<u>84,267</u>	<u>93,819</u>	<u>178,086</u>

Governance costs includes payments to the auditors of £8,100 (2020- £7,940) for audit fees.

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:

	2021 Number	2020 Number
Management and administration	3	3
Group workers	39	38
Total	<u>42</u>	<u>41</u>

Employment costs

	2021 £	2020 £
Wages and salaries	905,517	853,912
Social security costs	69,148	67,774
Other pension costs	160,878	183,009
	<u>1,135,543</u>	<u>1,104,695</u>

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

FIFE WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

9 Tangible fixed assets

	Furniture and fittings £	Office Equipment £	Total £
Cost			
At 1 April 2020	89,772	192,702	282,474
Additions	33,364	60,246	93,610
At 31 March 2021	123,136	252,948	376,084
Depreciation and impairment			
At 1 April 2020	87,522	174,516	262,038
Depreciation charged in the year	18,932	37,572	56,504
At 31 March 2021	106,454	212,088	318,542
Carrying amount			
At 31 March 2021	16,682	40,860	57,542
At 31 March 2020	2,250	18,186	20,436

10 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	21,246	15,107
Other debtors	2,935	15,070
Prepayments and accrued income	12,171	11,725
	36,352	41,902

11 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	42,089	12,769
Other creditors	-	3
Accruals and deferred income	105,581	77,160
	147,670	89,932

FIFE WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

12 Retirement benefit schemes

Defined benefit schemes

On 30 September 2020, the Board reached an agreement with staff and the trustees of the Fife Council Superannuation Scheme to exit the defined benefit pension scheme with no obligation for an exit payment. All members of the defined benefit scheme were transferred to a defined contribution scheme at the date of exit.

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 £160,878 (2020 - £183,009).

FIFE WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

13 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:

	Movement in funds				Movement in funds			
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £
								Balance at 31 March 2021 £
Children in Need	12,151	-	(15,320)	-	(3,169)	-	-	3,169
VAW - Counselling	170	45,422	(47,088)	-	(1,496)	47,956	(47,933)	1,473
DAGP Grant - Social Work	8,404	-	-	-	8,404	-	-	-
MARAC	25,499	216,807	(216,066)	5,787	32,027	216,936	(227,873)	21,090
FVAWP - Big Lottery	5,787	-	-	(5,787)	-	-	-	-
FHWA	2,824	-	-	-	2,824	-	-	2,824
SWA - Volunteering	10,000	-	-	-	10,000	-	-	10,000
Court Worker - Henry Smith Charity	20,981	3,149	(30,021)	-	(5,891)	38,000	(38,406)	6,297
Children's Counsellor - Alexander Moncur Trust	5,000	-	-	-	5,000	-	-	5,000
SSSH Befriending - Big Lottery	(5,783)	47,153	(32,872)	-	8,498	60,432	(33,818)	35,112
CYP Counselling	-	26,458	(25,587)	-	871	24,583	(18,444)	7,010
Sundry Income	2,358	2,474	3,990	-	8,822	-	(128)	8,694
Donations	10,234	-	-	-	10,234	-	-	10,234
Fife Council Social Work	-	325,429	(291,162)	-	34,267	326,261	(278,892)	81,636
Foundation Scotland - Group Counselling	-	10,000	(8,803)	-	1,197	-	-	1,197
Scottish Government VAW - Children & Young People	-	63,998	(65,724)	-	(1,726)	63,998	(73,468)	11,196
Big Lottery Family Support Worker	-	10,318	(9,657)	-	661	31,333	(34,952)	2,958
Covid	-	-	-	-	-	132,623	(94,951)	37,672
	97,625	751,208	(738,310)	-	110,523	942,122	(848,865)	228,873

FIFE WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

13 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 from November 2019

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

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.

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

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 5.6 x FTE Children and Young People's workers to provide one to one and group 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 Moncreur 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 Women's Fund for Scotland, 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 2021

14 Designated 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.

For the Year Ended 31 March 2021

	Movement in funds				
	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
General Funds	400,223	853,181	(711,006)	(323,696)	218,702
Designated Funds	772,918	-	(22,096)	298,603	1,049,425
	<u>1,173,141</u>	<u>853,181</u>	<u>(733,102)</u>	<u>(25,093)</u>	<u>1,268,127</u>

For the Year Ended 31 March 2020

	Movement in funds				
	Balance at 1 April 2019	Incoming resources	Resources expended	Transfers	Balance at 31 March 2020
	£	£	£	£	£
General Funds	42,235	819,009	(759,021)	-	400,223
Designated Funds	803,000	-	(30,082)	-	772,918
	<u>845,235</u>	<u>819,009</u>	<u>(789,103)</u>	<u>-</u>	<u>1,173,141</u>

FIFE WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

15 Analysis of net assets between funds

	Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:					
Tangible assets	21,795	8,457	27,290	57,542	20,436
Current assets/(liabilities)	513,103	742,365	183,990	1,439,458	1,263,228
	<u>534,898</u>	<u>750,822</u>	<u>211,280</u>	<u>1,497,000</u>	<u>1,283,664</u>
	Unrestricted funds 2020 £	Designated funds 2020 £	Restricted funds 2020 £	Total 2020 £	
Fund balances at 31 March 2020 are represented by:					
Tangible assets	13,264	-	7,172	20,436	
Current assets/(liabilities)	386,959	772,918	103,351	1,263,228	
	<u>400,223</u>	<u>772,918</u>	<u>110,523</u>	<u>1,283,664</u>	

16 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:

	2021 £	2020 £
Within one year	13,656	15,096
Between two and five years	83,765	82,046
In over five years	26,780	39,140
	<u>124,201</u>	<u>136,282</u>

FIFE WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

17 Related party transactions

Remuneration of key management personnel

The charity considers its key management personnel to comprise the Chief Executive and two Business Administrators (2020 – Manager, Business Manager and Finance Worker).

	2021 £	2020 £
Aggregate compensation	87,114	83,772

18 Cash generated from operations

	2021 £	2020 £
Surplus for the year	213,336	340,804
Adjustments for:		
Investment income recognised in statement of financial activities	(432)	(603)
Depreciation and impairment of tangible fixed assets	56,504	28,188
Pension scheme non-cash movements	-	(298,000)
Decrease/(increase) in debtors	5,550	(22,106)
Increase/(decrease) in creditors	57,738	(16,463)
Cash generated from operations	332,696	31,820

19 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.