

CHARITY NO: SC005227

COMPANY NO: SC337534

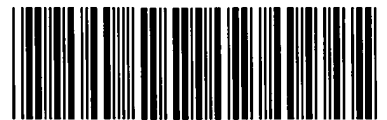
GLASGOW WOMEN'S AID

(A company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2017

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GLASGOW WOMEN'S AID

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

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GLASGOW WOMEN'S AID

LEGAL AND ADMINISTRATION INFORMATION

**Registered Office and
Operational Address:**

4th Floor
30 Bell Street
GLASGOW
G1 1LG

Charity Registration Number: SC005227

Company Registration Number: SC337534

Trustees:

Ms L Bennie
Ms J Christie
Ms N Hyne
Ms C I Martin
Ms S Ross
Ms W Spencer
Ms F Thomson

**Key Management
Personnel:**

Ms A Devine
Ms L Howie
Ms M Farry

Auditors:

Wylie & Bisset LLP
168 Bath Street
GLASGOW
G2 4TP

Bankers:

Bank of Scotland PLC
167 – 201 Argyle Street
GLASGOW
G2 2BU

Solicitors:

TC Young Solicitors
7 West George Street
GLASGOW
G2 2BU

GLASGOW WOMEN'S AID

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2017

The Trustees present their Annual Report and financial statements of the charity for the year ended 31 March 2017.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's memorandum and articles of association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 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 published on 16 July 2014.

GWA OBJECTIVES AND ACTIVITIES

Glasgow Women's Aid exists to provide support to women, children and young people who are experiencing domestic abuse in any of its forms. We provide temporary refuge, support and information to women, children and young people fleeing or living with domestic abuse.

Our support for women is structured around a number of desired outcomes. These are tailored for each individual woman and relate to feeling safer, experiencing improved emotional, mental and physical health, being supported to develop living skills and make future life choices. Our support empowers women to gain control of their lives by increasing their confidence and self-esteem and encouraging them to determine their own futures.

We provide support for children and young people in refuge and in the community. We recognise and care for the educational and emotional needs of children and young people who are living in refuge and continue to support them once they move on. We provide one to one and group work programmes using a range of therapeutic tools suited to individual need. Our staff liaise with a range of other agencies including social work, health, education and specialised services and for children and young people who need more intensive support, our Play Therapist and Psychodrama Therapist provides a therapeutic service. With our support, children and young people feel safer, have a better understanding of domestic abuse and have more involvement in decisions about their lives.

Glasgow Women's Aid also provides information about domestic abuse to the wider community and we promote education and information about the abuse of women, children and young people and campaign against this abuse.

Our work has a positive and lasting impact on the lives of the women, children and young people we work with. We analyse the impact of our services and seek regular feedback from women through questionnaires, interviews and consultation events. Children and young people are actively encouraged to help us measure our success by regular evaluation in their health and wellbeing plans, children's forum, meet the team leader days and child led questionnaires. This feedback is vital to us to highlight anything that is not working and to help us plan how best to develop the organisation and our services.

Glasgow Women's Aid continues to be committed to working in partnership with statutory agencies and other voluntary organisations including other women's aid groups, Say Women, Rape Crisis, LGBT, Assist, the Bridges project, Police, Health, Education and Social Work. We participate in the Glasgow Violence against Women partnership, Violence against Women and Girls standing group and the Glasgow Gender Based Violence group. We have representation on a steering group for MARAC (Multi Agency Risk Assessment Conference) which aims to support high risk victims of domestic abuse. We are also represented on the

GLASGOW WOMEN'S AID

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2017

strategic review of services to women experiencing gender based violence alongside Glasgow City Council, Assist, Community Safety Glasgow and Health agencies.

GWA ACHIEVEMENTS AND PERFORMANCE

Following a year of successful fundraising efforts and a sound position with our funding applications, GWA is in a relatively strong financial position compared to earlier years. The demand for our services continues to be as strong as ever and we had more than 7,000 interactions with women and their children over the year. In particular:

- 491 women came into our drop in Crisis Support Service.
- 6549 women contacted Crisis Support by phone to seek help or advice.
- 156 women and 133 children stayed in refuge.
- We provided 465 childcare sessions to allow mothers to attend health or education appointments or to take part in group work programmes.

Our Women's Service was subject to a short notice inspection by the Care Inspectorate in November. They assessed a number of areas including support planning, health and safety and management and spoke to women and staff about their experiences. We were delighted that all aspects of our services were assessed as either Very Good or Excellent as were our Children's Services in 2015.

As we enter the final year of implementation of our Strategic Plan 2014 – 2017, we are pleased to be able to report the following achievements against plan:

- Development of Outreach services with funding secured for additional resources for both women and children's services.
- Longer opening hours and availability of support throughout the year.
- Development of crisis support service with dedicated worker to improve consistency and experience for women seeking help.
- Creation of fund raising group which has successfully identified new sources of income and funding and secured significant increase in donations.
- Review of our refuge accommodation completed in conjunction with staff and women in refuge with key objectives for implementation in the coming years.
- Enhanced support planning process implemented in consultation with women and staff.
- Improved processes to encourage women to provide us with feedback on our services.
- Improved management information through implementation of new data recording system through funding provided by Scottish Government.

It is encouraging to see progress in such a challenging environment and we are very grateful to the staff of GWA for making it possible through their hard work, dedication and commitment.

GLASGOW WOMEN'S AID

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2017

FINANCIAL REVIEW

Glasgow Women's Aid acknowledges the assistance of continued funding received from Glasgow City Council and the Scottish Government. We would also like to acknowledge funding received

BIG Lottery
Cash For Kids
Trades House of Glasgow
Adobe
Glasgow ST Pauli
McTears Auctioneers
WA Cargill Fund
MV Millhouse Trust

During the year we have received continued corporate support from the staff at Barclays, Clydesdale Bank, Lloyds TSB, Curves and Search Recruitment. Many other organisations and individuals help us every year in providing donations and financial support, particularly at Christmas and we express our thanks to them.

The financial procedures for Glasgow Women's Aid are considered robust and are reviewed on a periodic basis to ensure relevance and compliance. The Board of Directors is provided with detailed financial reports on a monthly basis which allows income and expenditure to be monitored against the budget.

The directors are pleased to report an increase in incoming resources of over £157,000 for the year taking total income to £1,804,871. Restricted income rose by £175,000 in the year, while unrestricted income fell by £18,000 mainly due to lower fundraising activities after an outstanding year in 2016. We continue to monitor our costs closely and are pleased that, while expenditure increased by £49,850 in the year, all of this increase related to restricted funds where income was received in the previous financial year. Expenditure on unrestricted funds fell by around £4,000 in the year.

An overall surplus of £95,973 arose in the year of which £65,520 arose on restricted funds, arising from monies received in advance of the costs being incurred. In effect this surplus is due to timing and the costs relating to these funds will be spent during 17/18. A surplus of £30,453 arose on unrestricted funds.

Staff costs (excluding support staff costs) for the year rose from £1.007m to £1.125m and represent 66% of our total outgoings (which is consistent with 2016). These costs therefore attract close attention as we balance the requirement to control our cost base in this challenging economic environment with the conflicting need to recruit, motivate and retain extremely talented and committed employees.

Our fundraising team continues to work extremely hard and has managed to secure donations of £47,740 together with fundraising income almost £25,000. Without this level of support we would have reported a deficit on unrestricted funds.

GLASGOW WOMEN'S AID

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2017

The directors consider the results to be very positive, however are concerned that the cost base continues to rise, while core funding has not been increased in recent years. Since the year end we have been lucky to receive notification of a three year funding agreement to support our Children's Team, which is very welcome and removes the year to year application process, which has been extremely unsettling for staff and difficult to manage. However, this three year deal has come at a price – a £15,000 per annum reduction.

This is the reality in which we operate and the sector faces huge challenges as organisations compete for ever decreasing funds.

We are faced with difficult decisions when managing our cost base, while striving to maintain and improve service for our users and to motivate and retain our committed and valued staff.

The directors are satisfied with the financial result in a challenging economic environment and continue to monitor costs with robust budget management and continually strive to explore opportunities to grow revenue from other sources and fundraising activities.

Reserves Policy

The Board of Directors of Glasgow Women's Aid has ultimate responsibility for the charity, its assets and activities. All funds of the organisation are held for the purpose of carrying out its mission and charitable activities.

Reserves are held for 4 main purposes

- To meet the financial obligations arising in the event of Glasgow Women's Aid ceasing to operate and allow the organisation to wind up in an orderly manner;
- To fund working capital;
- To ensure adequate liquidity;
- To manage potential risks and contingencies that may arise from time to time.

In order to meet these objectives it is considered necessary to have general reserves of approximately three months running costs which equates to approximately £350,000, based on expenditure levels at the time of approving this policy.

At 31 March 2017 the charity had total funds of £506,526, of which £82,093 were held in restricted funds. Of the unrestricted funds totalling £424,433, £89,122 have been designated by the Board. The fixed asset fund of £12,712 represents the amount tied up in tangible fixed assets and therefore not available to spend. Further designated funds of £20,000 for Training and Development and £3,410 for Monitoring Sustainability & Improvement are likely to be spent in the short term. There is also the Contingency / Redundancy Notice fund of £53,000, leaving general reserves of £335,311.

The company is close to achieving its reserves policy. The Board consider the current reserves situation to be satisfactory in this continued challenging economic environment.

Investment Policy and Objectives

Under the Memorandum and Articles of Association, the charity has the power to invest in any investment and securities as may be considered from time to time to be advantageous.

GLASGOW WOMEN'S AID

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2017

PLANS FOR FUTURE PERIODS

In 2017-18, our focus will be to-fold – firstly to complete in implementation of the Strategy Plan 2014-2017 and secondly to develop the plan for the period 2018 – 2021.

We are committed to setting a strategy that enables Glasgow Women's Aid to continue to grow and adapt to the changing needs of women, children and young people. In particular, we remain committed to improving the quality of our refuge accommodation and to the continued development of our outreach services. Our outreach service continues to be oversubscribed and we are determined to increase our capacity so that we can support more women and children living with domestic abuse.

We will shape our plan in conjunction with our service users, staff and stakeholders so that we can be sure it will address the needs of those who depend on us. Multi agency partnership working will continue to be key to our success and we will seek new and dynamic partnership working from all sectors.

REFERENCE AND ADMINISTRATIVE DETAILS

Directors

The directors of the charity are its trustees for the purpose of charity law. The trustees serving during the year and since the year end were as follows:

Ms L Bennie	
Ms C Campbell	(resigned 19 th April 2016)
Ms J Christie	
Ms N Hyne	
Ms Z MacGregor	(resigned 5 th June 2017)
Ms C I Martin	
Ms S Ross	
Ms W Spencer	
Ms C Stewart	(resigned 30 th October 2016)
Ms F Thomson	

Key Management Personnel

GWA Manager	Ms A Devine
Women's Team Leader	Ms L Howie
CYP's Team Leader	Ms M Farry

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Glasgow Women's Aid is controlled by its governing documents; a Memorandum and Articles of Association dated 9 February 2008, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. It is registered as a charity with the Office of Scottish Charities Regulator. Membership is open to all women who have a feminist analysis of domestic abuse and who accept the objects of the company. Members agree to contribute £1 in the event of the charity winding up.

GLASGOW WOMEN'S AID

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2017

Appointment of directors

The Articles of Association state the minimum number of directors to be three and the maximum to be twelve. At each AGM, the members may elect any member to be a director. The directors may at any time appoint any member to be a director.

The charity has eight directors at the year end. Directors appointed during the course of the year were appointed by existing directors in line with the Articles of Association. The following directors comprising the one third due to retire by rotation were re-elected at the AGM:

- Wendy Spencer
- Zoe MacGregor
- Louise Bennie

Induction and training of new Directors

All new directors receive a full induction to the organisation and the governance role. This includes obligations under charity and company law and an introduction to GWA's structure and services, our plans and financial status. The induction process also allows new directors to visit our refuges and to meet staff. A training record is maintained for all directors who are encouraged to attend appropriate training events relevant to their role.

Organisational structure

The board of directors, which can have a minimum of 3 and a maximum of 12 members, administers the charity. The board meets every 2 months and there are sub-committees covering service quality, finance and fundraising which normally meet between board meetings. A Manager is appointed by the directors to manage the day-to-day operations of the charity. To facilitate effective operations, the Manager has delegated authority, within terms of delegation approved by the directors, for operational matters including finance, employment and service delivery.

Directors are appointed to the offices of Chair, Vice Chair, Treasurer, Secretary and such other office bearers (if any) as they consider appropriate. These appointments are made by the Directors following the AGM. All office bearers shall cease to hold office at the conclusion of each AGM but shall then be eligible for re-election.

Related parties

None of our trustees receive remuneration or other benefit from their work with the charity. In the current year no related party transactions were reported.

Pay policy for senior staff

The directors consider the board of directors, the GWA Manager and the GWA Women's and Children's Team Leaders to be the key management personnel of the charity in charge of directing and controlling, running and operating the organisation on a day to day basis.

All directors give their time freely and no director received remuneration in the year. The practice of the charity is that directors do not claim expenses. The pay of senior staff is benchmarked every 2 years against relevant roles in similar organisations.

GLASGOW WOMEN'S AID

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2017

Risk management

The directors have a risk management strategy which comprises:

- An annual review of the principal risks the charity may face
- The establishment of policies, systems and procedures to mitigate those risks identified, and
- The implementation of procedures designed to manage any potential impact on the charity should any of these risks materialise.

This work has identified that sustainable funding is the major risk for the charity. Our core funding is not keeping pace with our cost base meaning that IT related costs, salary costs, pensions and utility increases need to be funded by other sources of income. As certain key revenue streams are only agreed on a year to year basis there is considerable uncertainty involved, which is unsettling for staff and difficult to manage.

There is an increasing dependence on project funding which requires considerable staff time both in putting together applications and in the subsequent administration of monitoring and evaluation processes. The cost of resources to carry out this work is not included in funding which means it has to be absorbed by existing staff. This creates the risk of it distracting from core service delivery focus.

GLASGOW WOMEN'S AID

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2017

STATEMENT OF DIRECTORS RESPONSIBILITIES

The Directors (who are also the directors of Glasgow Women's Aid Limited for the purposes of company law) are responsible for preparing the Report of the Directors and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the Directors are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the Directors are aware, there is no relevant information (as defined by Section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware, and each trustee has taken all the steps that they ought to have taken as a trustee in order to make them aware of any audit information and to establish that the charitable company's auditors are aware of that information.

Auditors

The Trustees give their assurance of the continued engagement of Wylie & Bisset LLP as the appointed auditors for the forthcoming year at the Annual General Meeting held in October.

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Approved by the Trustees on 7th August 2017 and signed on their behalf by:



Ms C I Martin

GLASGOW WOMEN'S AID

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF GLASGOW WOMEN'S AID FOR THE YEAR ENDED 31 MARCH 2017

We have audited the financial statements of Glasgow Women's Aid for the year ended 31 March 2017 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's 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.

Respective responsibilities of trustees and auditor

As explained more fully in the Trustees' Responsibilities Statement set out on page 9, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of financial statements which give a true and fair view.

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustees Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies, we consider the implications for our report.

Opinion on financial statements

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 2017, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and

GLASGOW WOMEN'S AID

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF GLASGOW WOMEN'S AID FOR THE YEAR ENDED 31 MARCH 2017

- have been prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the charitable company has not kept proper and adequate accounting records or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption in preparing the directors report and take advantage of the small companies' exemption from the requirements to prepare a strategic report.

Wylie & Bisset

Jenny Simpson
Senior Statutory Auditor
For and on behalf of Wylie & Bisset LLP, Statutory Auditor

168 Bath Street
Glasgow
G2 4TP

Date: 7th August 2017

Wylie & Bisset LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

GLASGOW WOMEN'S AID
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MARCH 2017
(Incorporating an income and expenditure account)

	Note	Unrestricted Funds 2017	Restricted Funds 2017	Total Funds 2017	Unrestricted Funds 2016	Restricted Funds 2016	Total Funds 2016
		£	£	£	£	£	£
Income and endowments from:							
Donations and legacies	4	34,331	201,048	235,379	44,352	187,760	232,112
Charitable activities	5	344,742	1,196,746	1,541,488	328,026	1,034,836	1,362,862
Other trading activities	6	27,444	-	27,444	49,520	-	49,520
Investments	7	560	-	560	3,275	-	3,275
Total Income		407,077	1,397,794	1,804,871	425,173	1,222,596	1,647,769
Expenditure on:							
Raising funds							
Raising donations & legacies	8	7,563	-	7,563	7,814	-	7,814
Other trading activities	9	13,034	-	13,034	19,911	-	19,911
Charitable activities	11	353,665	1,334,636	1,688,301	350,512	1,280,811	1,631,323
Total Expenditure		374,262	1,334,636	1,708,898	378,237	1,280,811	1,659,048
Net income/(expenditure) for the year		32,815	63,158	95,973	46,936	(58,215)	(11,279)
Transfers between funds		(2,362)	2,362	-	(10,294)	10,294	-
Net movement in funds		30,453	65,520	95,973	36,642	(47,921)	(11,279)
Funds reconciliation							
Total Funds brought forward	19	393,980	16,573	410,553	357,338	64,494	421,832
Total Funds carried forward	19	424,433	82,093	506,526	393,980	16,573	410,553


The statement of financial activities includes gains and losses recognised in the year.
All income and expenditure is derived from continuing activities.


GLASGOW WOMEN'S AID
BALANCE SHEET AS AT 31 MARCH 2017

	Note	2017 £	2016 £
Fixed assets:			
Tangible assets	15	12,712	18,232
Current assets:			
Debtors	16	70,343	70,788
Cash at bank and in hand	22	509,520	414,146
Total Current Assets		<u>579,863</u>	<u>484,934</u>
Liabilities:			
Creditors falling due within one year	17	(86,049)	(92,613)
Net Current assets		<u>493,814</u>	<u>392,321</u>
Net assets		<u>506,526</u>	<u>410,553</u>
The funds of the charity:			
Unrestricted funds	19	424,433	393,980
Restricted income funds	19	82,093	16,573
Total charity funds		<u>506,526</u>	<u>410,553</u>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the company.

Approved by the Trustees on 7th August 2017 and signed on their behalf by:

Name: 
 Ms C I MARTIN

Name: 
 Ms J CHRISTIE

GLASGOW WOMEN'S AID

STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 31 MARCH 2017

	Note	2017 £	2016 £
<i>Cash flows from operating activities:</i>			
Cash provided by/(used in) operating activities	20	108,298	(6,387)
Net cash provided by/(used in) operating activities		<u>108,298</u>	<u>(6,387)</u>
<i>Cash flows from investing activities:</i>			
Interest received		560	3,275
Interest payable		(239)	(274)
Purchase of property, plant and equipment		<u>(13,245)</u>	<u>(3,354)</u>
Net cash (used in) investing activities		<u>(12,924)</u>	<u>(353)</u>
Change in cash and cash equivalents in the year		95,374	(6,740)
Cash and cash equivalents brought forward	21	414,146	420,886
Cash and cash equivalents carried forward	21	<u>509,520</u>	<u>414,146</u>

GLASGOW WOMEN'S AID

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

(b) Funds structure

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed, or through the terms of an appeal.

Further details of each fund are disclosed in note 18.

(c) Income recognition

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.

GLASGOW WOMEN'S AID

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

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' or 'revenue' grants, is 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.

Income received in advance of the provision of a specified service deferred until the criteria for income recognition are met (see note 17).

(d) Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

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. For more information on this attribution refer to note (f) below.

- Expenditure on charitable activities includes costs to provide refuge and support to woman and children fleeing domestic abuse and other activities undertaken to further the purposes of the charity and their associated support costs;
- All costs are allocated between expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor area, per capita or estimated usage as set out in Note 10.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure is incurred

(e) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt

GLASGOW WOMEN'S AID

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

1. Accounting Policies (continued)

(f) 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.

Governance costs and support costs relating to charitable activities have been apportioned based on the time spent by staff members. The allocation of support and governance costs is analysed in note 10.

(g) Tangible fixed assets and depreciation

Tangible fixed assets costing more than £75 are capitalised, including any incidental expenses of acquisition. Expenditure relating to the refuge accommodation is written off through the SoFA in the year in which the expenditure is incurred. This is a reflection of the short estimated useful life of these assets.

	Basis
Leasehold property	10%/33% on cost
Computer equipment	33% - 100% on cost
Office Equipment	15% on cost

(h) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(i) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(j) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

GLASGOW WOMEN'S AID

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

(k) Pensions

The pension costs charged against profits represents the amount of employer's contributions payable in the scheme in respect of the accounting period. The charity is also an admitted body to the Strathclyde Pension Fund which operates a defined benefit pension scheme. The contributions payable by the charity, as employer, and of the relevant staff, are prescribed by the managers of the fund under the statutory provisions under which the scheme operates. The company has no discretion to vary the rates of its contributions and therefore the pension scheme is treated as a defined contribution scheme as permitted by FRS 102. The pension costs charged in the financial statements in respect of this scheme represents the contributions payable by the company during the year.

2. Legal status of the Charity

Glasgow Women's Aid is a registered Scottish charity.

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.

3. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2016: £nil). Expenses are not normally paid to Trustees.

During the year no trustee had any personal interest in any contract or transaction entered into by the charity (2016: none).

4. Income from donations and legacies

	2017 £	2016 £
Donations	47,740	50,082
Subscriptions	110	140
SWD grants	187,529	181,890
	<u>235,379</u>	<u>232,112</u>

5. Income from charitable activities

	2017 £	2016 £
To provide refuge and support to women and children fleeing domestic violence	1,541,488	1,362,862
	<u>1,541,488</u>	<u>1,362,862</u>

GLASGOW WOMEN'S AID

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

6. Income from other trading activities

	2017 £	2016 £
Other income	2,600	2,625
Fundraising	24,844	46,895
	<u>27,444</u>	<u>49,520</u>

7. Investment income

	2017 £	2016 £
Bank interest	560	3,275
	<u>560</u>	<u>3,275</u>

8. Raising funds – expenditure on raising donations and legacies

	Direct Costs £	Support Costs £	Total 2017 £	Total 2016 £
Seeking donations	-	7,563	7,563	7,814
	-	7,563	7,563	7,814

9. Raising funds – expenditure on other trading activities

	Direct Costs £	Support Costs £	Total 2017 £	Total 2016 £
Fundraising	1,669	11,365	13,034	19,911
	<u>1,669</u>	<u>11,365</u>	<u>13,034</u>	<u>19,911</u>

10. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown in the table below:

Cost type	Total allocated £	Governance related £	Other support costs £	Basis of apportionment
Staff costs	108,623	5,649	102,974	Staff time
Other costs	34,290	1,783	32,509	Usage
Total	<u>142,919</u>	<u>7,432</u>	<u>135,483</u>	

Governance costs:

	2017 £	2016 £
Auditor's remuneration	5,051	4,725
Governance costs	1,567	1,559
Support costs (see above)	7,432	8,025
	<u>14,050</u>	<u>14,309</u>

GLASGOW WOMEN'S AID

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

10. Breakdown of governance and support costs by activities:	Support costs	Governance	2017	2016
	£	£	£	£
Seeking donations	6,861	702	7,563	7,814
Raising funds	10,241	1,124	11,365	12,040
To provide refuge and support to women and children fleeing domestic violence	118,381	12,224	130,605	137,665
Total	135,483	14,050	149,533	157,519

11. Analysis of expenditure on charitable activities

	To provide refuge and support to women and children fleeing domestic violence	2017 Total	2016 Total
	£	£	£
Staff costs	1,124,781	1,124,781	1,007,434
Property costs	228,174	228,174	243,525
Administrative costs	89,391	89,391	57,338
Maintenance	65,239	65,239	25,593
Legal and professional	50	50	1,085
Interest charges	239	239	274
Refuge costs	36,227	36,227	137,833
Travel	8,843	8,843	17,041
Subscriptions	4,752	4,752	3,145
Equipment hire	-	-	389
Governance costs (note 10)	12,224	12,224	12,449
Support costs (note 10)	118,381	118,381	125,216
	1,688,301	1,688,301	1,631,323

GLASGOW WOMEN'S AID

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

12. Analysis of staff costs and remuneration of key management personnel

	2017 £	2016 £
Salaries and wages	987,615	908,702
Social security costs	87,749	66,845
Pension costs	136,492	120,791
Total staff costs and employee benefits	<u>1,211,856</u>	<u>1,096,338</u>

	2017 £	2016 £
Key management personnel remuneration (including salary, national insurance and pension contributions)	<u>132,874</u>	<u>129,591</u>

No employees had employee benefits in excess of £60,000 (2016: £nil).

	2017 No.	2016 No.
The average weekly number of persons, by headcount, employed by the charity during the year was:	<u>45</u>	<u>42</u>

13. Net income/(expenditure) for the year

	2017 £	2016 £
This is stated after charging:		
Depreciation	18,765	23,562
Auditor's remuneration: Audit fees	<u>5,051</u>	<u>4,725</u>

14. Government Grants

	2017 £	2016 £
Glasgow City Council	765,167	743,823
Scottish Executive	338,788	338,788
BBC Children in Need	5,500	10,000
Big Lottery	274,820	124,115
	<u>1,384,275</u>	<u>1,216,726</u>

There are no unfulfilled conditions and contingencies attaching to the grants or any indications of other forms of government assistance.

GLASGOW WOMEN'S AID

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

15. Tangible Fixed Assets

	Plant & Machinery £	Total £
Cost or valuation...		
At 1 April 2016	192,359	192,359
Additions	13,245	13,245
Disposals	8,436	8,436
At 31 March 2017	<u>197,168</u>	<u>197,168</u>
Depreciation		
At 1 April 2016	174,127	174,127
Charge for the year	18,765	18,765
Eliminated on disposals	8,436	8,436
At 31 March 2017	<u>184,456</u>	<u>184,456</u>
Net book value		
At 31 March 2016	<u>18,232</u>	<u>18,232</u>
At 31 March 2017	<u>12,712</u>	<u>12,712</u>

16. Debtors

	2017 £	2016 £
Trade debtors	47,882	47,146
Other debtors	<u>22,461</u>	<u>23,642</u>
	<u>70,343</u>	<u>70,788</u>

17. Creditors: amounts falling due within one year

	2017 £	2016 £
Trade creditors	16,868	32,003
Other creditors and accruals	30,564	31,097
Deferred income (Note 18)	16,698	8,827
Taxation and social security costs	<u>21,919</u>	<u>20,686</u>
	<u>86,049</u>	<u>92,613</u>

GLASGOW WOMEN'S AID

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

18. Deferred income

	2017 £
Balance as at 1 April 2016	8,827
Amount released to income earned from charitable activities	(8,827)
Amount deferred in year	16,698
Balance as at 31 March 2017	<u>16,698</u>

Deferred income comprises housing benefits received in advance.

19. Analysis of charitable funds

Analysis of Fund movements	2016 Balance b/fwd £	Income £	Expenditure £	Transfers £	2017 Fund c/fwd £
Unrestricted					
Designated funds					
Fixed assets	18,232	-	18,765	13,245	12,712
Training & development	20,000	-	-	-	20,000
Monitoring, sustainability & improvement	10,000	-	6,590	-	3,410
Contingency notice/redundancy fund	53,000	-	-	-	53,000
Total designated funds	<u>101,232</u>	<u>-</u>	<u>25,355</u>	<u>13,245</u>	<u>89,122</u>
General funds	292,748	407,077	348,907	(15,607)	335,311
Total unrestricted funds	<u>393,980</u>	<u>407,077</u>	<u>374,262</u>	<u>(2,362)</u>	<u>424,433</u>
Restricted fund					
Supporting people	-	524,390	505,514	-	18,876
SWD grant	-	187,529	177,230	-	10,299
Scottish Government	-	338,788	336,454	1,050	3,384
Childcare strategy	-	46,038	46,065	27	-
Drapers fund	-	3,194	3,194	-	-
Playscheme grant	-	7,210	7,210	-	-
Cash for kids	-	2,375	2,375	-	-
Pollock credit union	80	450	530	-	-
BBC Children in need	4,478	5,500	7,629	38	2,387
Big lottery CEDAR	-	191,551	151,904	-	39,647
Big lottery – becoming a survivor	12,015	83,269	96,531	1,247	-
Tradeshouse	-	7,500	-	-	7,500
Total restricted funds	<u>16,573</u>	<u>1,397,794</u>	<u>1,334,636</u>	<u>2,362</u>	<u>82,093</u>
TOTAL FUNDS	<u>410,553</u>	<u>1,804,871</u>	<u>1,708,898</u>	<u>-</u>	<u>506,526</u>

GLASGOW WOMEN'S AID

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

19. Analysis of charitable funds (cont'd)

Analysis of Fund movements	2015 Balance b/fwd £	Income £	Expenditure £	Transfers £	2016 Fund c/fwd £
Unrestricted					
Designated funds					
Fixed assets	38,440	-	23,562	3,354	18,232
Training & development	16,955	-	-	3,045	20,000
Monitoring, sustainability & improvement	-	10,000	-	-	10,000
Contingency notice/redundancy fund	53,000	-	-	-	53,000
Total designated funds	108,395	10,000	23,562	6,399	101,232
General funds	248,943	415,173	354,675	(16,693)	292,748
Total unrestricted funds	357,338	425,173	378,237	(10,294)	393,980
Restricted fund					
Supporting people	5,498	508,623	514,369	248	-
SWD grant	-	181,890	181,997	107	-
Scottish Government	-	338,788	345,827	7,039	-
Childcare strategy	-	46,038	46,045	7	-
Drapers fund	-	945	945	-	-
Playscheme grant	-	7,272	7,274	2	-
Cash for kids	-	2,275	2,275	-	-
Pollock credit union	-	150	70	-	80
BBC Children in need	5,197	10,000	10,719	-	4,478
Big lottery CEDAR	39,768	55,886	98,232	2,578	-
Big lottery – becoming a survivor	14,031	68,228	70,244	-	12,015
The Hugh Fraser trust	-	2,500	2,813	313	-
Total restricted funds	64,494	1,222,596	1,280,811	10,294	16,573
TOTAL FUNDS	421,832	1,647,769	1,659,048	-	410,553

a) The unrestricted funds are available to be spent for any of the purposes of the charity.

The Trustees have created the following designated funds:

Fixed assets: The fixed assets fund represents the net book value of the tangible fixed assets at the balance sheet date.

Training development fund: – this fund represents the costs of a part time worker who will be responsible for enhancing 3 core areas – Training & Development / Volunteers / Fundraising and also includes any costs associated with these areas. During previous years income generated from fundraising activities has been sufficient to avoid spending this reserve however in the event that fundraising in 2017/18 is not as lucrative this fund remains.

Monitoring, sustainability and improvement: This fund will be used to improve the monitoring and sustainability of the organisation and support with the anticipated increase in referrals as a result of the new Domestic Abuse and Forced Marriage Helpline. It is anticipated that this will include improvements to crisis support.

GLASGOW WOMEN'S AID

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

19. Analysis of charitable funds (cont'd)

Contingency notice/redundancy fund: This fund the staff costs which would be incurred should the Scottish Government, Children's Services Fund grant, which has less than one year to run, not be renewed for a further year. While the Board expect this funding stream will continue, they consider it prudent to allocate a reserve for these costs, as it may be necessary to put affected staff onto redundancy notice given the uncertainty and timing of future funding announcements.

b) Restricted funds comprise:

Glasgow City Council, Supporting People – this grant funds the costs involved in the support of all women within the service including refuge and follow on, this grant cannot be used for any purpose other than the support of women.

Glasgow City Council, Social Work Department – this is a core costs grant and funds the main office and management of Glasgow Women's Aid, this grant cannot be used for any support or refuge costs.

Scottish Government, Children's Services Fund – this grant funds the costs involved in the support of all children and young people using the service including refuge, follow-on, outreach and Play Therapy. This grant cannot be used for any other purpose other than the support of children and young people.

Glasgow City Council, Childcare Strategy – this grant is to fund the Childcare Service within Glasgow Womens Aid, this service is used by women to support training and employment.

Drapers Fund - applications were made to this fund for several children in the service, all funds received were for clothing and school wear.

Playscheme Grant - this grant from Glasgow City Council allows us to run activity programmes during the school holiday periods.

Cash for Kids - small grants are awarded to all children within our service at Christmas to allow guardians to provide a gift at this time of year.

Pollock Credit Union - This restricted grant is to provide women and children with financial support while they settle into refuge – this can be used to purchase food, toiletries and clothing.

BBC Children in Need - this funding was received to decorate the childrens bedrooms in their new homes when they move on from refuge accommodation.

Big Lottery – this funding is to run a three year CEDAR (Children Experiencing Domestic Abuse Recovery) project throughout Glasgow and includes the salary costs of 2 Coordinators.

Big Lottery 'Becoming a Survivor' - This grant is to run a 5 year project involving 2 new members of staff, a full time 'Crisis Support Worker' and 'Women's Outreach Worker'.

Tradeshouse - this funding was to enable us to source a vehicle to transport services users to and from support sessions, training groups and workshops.

GLASGOW WOMEN'S AID

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

20. Net assets over funds

	Unrestricted Funds	Restricted Funds	Total 2017	Unrestricted Funds	Restricted Funds	Total 2016
	£	£	£	£	£	£
Fixed assets	12,712	-	12,712	18,232	-	18,232
Debtors	70,343	-	70,343	70,788	-	70,788
Cash	418,022	91,498	509,520	391,342	22,804	414,146
Creditors	(76,643)	(9,405)	(86,049)	(86,382)	(6,231)	(92,613)
	<u>424,433</u>	<u>82,093</u>	<u>506,526</u>	<u>393,980</u>	<u>16,573</u>	<u>410,553</u>

21. Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2017 £	2016 £
Net income/(expenditure) for the year (as per the Statement of Financial Activities)	95,973	(11,279)
Adjustments for:		
Depreciation charges	18,765	23,562
Interest received	(560)	(3,275)
Interest payable	239	274
Decrease/(increase) in debtors	445	(39,244)
(Decrease)/increase in creditors	(6,564)	23,575
Net cash provided (used in)/by operating activities	<u>108,298</u>	<u>(6,387)</u>

22. Analysis of cash and cash equivalents

	2017 £	2016 £
Cash in hand	509,520	414,146
Total cash and cash equivalents	<u>509,520</u>	<u>414,146</u>