

Charity Registration No. SC042975 (Scotland)

Company Registration No. SC391910 (Scotland)

SAJE SCOTLAND LIMITED
(A Charitable Company Limited by Guarantee)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019



SAJE SCOTLAND LIMITED

Legal And Administrative Information

Directors	Mrs A I Robinson Mrs J Marshall Mrs Y Steedman Ms J Ballingall Ms L Bowman Mrs A M Lumsden Ms M La Porte	 (Appointed 26 August 2019) (Appointed 26 August 2019) (Appointed 26 August 2019)
------------------	----------------------------------------------------------------------------------------------------------------------------	--------------------------------------------------------------------------------------------------------

Charity number (Scotland)	SC042975
----------------------------------	----------

Company number	SC391910
-----------------------	----------

Registered office	Ore Valley Business Centre 93 Main Street Lochgelly Fife KY5 9AF
--------------------------	------------------------------------------------------------------------------

Independent examiner	Condie & Co 10 Abbey Park Place Dunfermline Fife KY12 7NZ
-----------------------------	-----------------------------------------------------------------------

Bankers	Lloyds TSB 51 Church Street Malvern Worcestershire WR14 2AA
----------------	-------------------------------------------------------------------------

SAJE SCOTLAND LIMITED

Contents

	Page
Trustees' report	1 - 5
Statement of Trustees' responsibilities	6
Independent examiner's report	7
Statement of financial activities	8
Statement of financial position	9
Notes to the financial statements	10 - 16

SAJE SCOTLAND LIMITED

Trustees' Report (including Directors' Report)

For the Year Ended 31 March 2019

The Directors present their report and financial statements for the year ended 31 March 2019.

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)" (as amended for accounting periods commencing from 1 January 2016)

Chair's Report

We are in our final year of Big Lottery Funding. The funding finishes in May 2019. We have spent, obviously, a significant amount of work and time sourcing and applying for funding. Additionally, as a result of our work with Cranfield Trust we are developing a business strategy, considering and planning other possible potential income streams.

We have applied to a number of Trust and Foundations, some of which have already been unsuccessful, others are still pending, including a significant bid to the Big Lottery again. It is a nerve-wracking time but we remain hopeful.

Other income stream ideas include: -

- Producing a book. The idea came from a volunteer. We will ask women who have used our service to write their story about their abusive experiences but also about life after exiting the abusive relationship. The process has started. It is a bigger job than first anticipated, but we are all excited and determined to produce a book.
- SQA for professionals. As a result of our highly successful training days for professionals we decided that an income stream could potentially come from training about domestic abuse and the way we tackle it. We are therefore in the process of developing an SQA for professionals which will be credit rated and will count towards professionals' CPD. It will be fee paying.

We also invested in an external evaluation of Saje and its services to evidence the financial savings we make for both statutory and third sector service. The aim is to present to key fund managers to obtain funding for Saje.

Extract from Conclusion by Axiom Consultants

Overcoming barriers and sustaining engagement

It was apparent from the feedback from the Programme participants that the psychological issues, including fear, guilt and shame, associated with the domestic abuse were strong and often act as a barrier to seeking support. The women who took part in this evaluation believed that Saje had been a major influence in helping them come to terms with these issues and enabled them to move forward with their lives, in many cases leaving their abusive partner.

Benefits to participants and services

The evaluation of the Programme has indicated considerable benefits not only to the women who participated in it but to the organisations who referred them. The Programme has resulted in women making the choice to remove themselves from abusive relationships and thereby reducing their needs for health care services and, in some cases, enabling them to maintain (or resume) care of their children.

The reduction in use of statutory services, either due to reductions in demand for primary care and acute services, or from the potential prevention of further child protection issues associated with domestic abuse suggests that Saje has resulted in considerable savings to services on an annual basis. From the evaluation, it has been possible to estimate annual savings to public services from the Programme of £430,148 and to estimate, for every £1 invested in Saje, a social return on investment of £3.75.

The full report can be viewed on our website www.sajescotland.org

SAJE SCOTLAND LIMITED

Trustees' Report (including Directors' Report) (continued)

For the Year Ended 31 March 2019

Our core work continues in the form of structured courses of 10 -25 women, 2 hours per week. The courses are available 3 times a year in various towns in Fife.

The Freedom Programme

This programme enables women to explore the range and impacts of domestic abuse and to start a journey of change, emotional wellbeing and safety. Women can, for the first time, voice to others extremely personal and often embarrassing abuse without the fear of being judged or thought of as stupid or weak. (Their words, many times over).

98 women completed these courses, with a further 47 doing mini groups.

The Toolkit For Life offers the opportunity for women to continue their journey of recovery and build confidence, assertiveness and emotional strength.

44 women completed these courses.

Mark Brown Consultant continues to provide, free to us, his aspiration, motivation, confidence and personal growth programme. The participants walk away from this programme feeling empowered and inspired. 13 women attended his programme.

Community Education Workers come to groups to inform women of other courses available to them to support women in their continued journey of change.

Volunteering opportunities

It is only because of our wonderful team of volunteers that we are able to provide the range and scope of work that we do. We generally have about 20 volunteers at any given time. We are proud that many of our volunteers leave us to go on to paid work, college, university or other volunteering opportunities.

Freedom Hub Cafes

These volunteer-led Cafes evolved two-fold. Based in community venues across Fife, past, current and future participants have a space to keep connected. 113 women came along to these.

Young Peoples Project

The Volant Trust funding has enabled the continuation of work with young people. It has been going from strength to strength. We have provided information sessions about healthy relationships to 53 S3 to S5 pupils. Also, the young people's team has provided group work to small groups of young people who need a little more information about keeping safe within a relationship.

We have also enjoyed working with a number of schools and Youth Philanthropy Initiatives. Groups picked us as a local charity, worked with us and represented us to try to win us £3,000. Each group did an amazing job and partnerships with young people have evolved in campaigns about relationship abuse.

"I want to thank you for helping me see that this stuff is not OK, and I don't have to put up with it. I've been able to end a pretty unhealthy relationship since coming to these classes"

SAJE SCOTLAND LIMITED

Trustees' Report (including Directors' Report) (continued)

For the Year Ended 31 March 2019

New developments

Learning Disabilities- The Parsley project

A number of women attending our groups courageously spoke up and said they were finding the programmes a bit difficult to follow. We got together with a group of women and with People First and developed our first learning disabilities. Our first new group had 5 women come along with the 2 support workers. The group was lovely, and the women had been referred due to them being at risk of abuse or had been abused. The content of the course was; What is abuse? What to do if I am abused, who is my safe person, how to move forward after abuse, confidence, Boundaries and Who am I? After the programme we worked with the women and revised the programme and we now have a really excellent course. Subsequently, we have delivered two more courses and 15 women have attended.

Rainbow Project

There have always been lesbian and bi-sexual women attending our programmes. However, after discussion with women from the community, gaps were identified. We listened and jointly devised a programme to support lesbian and bi-sexual women more effectively. It is, of course, a personal choice whether to join our general groups or to elect to participate in our new tailored programme.

Other work

We continue to provide bespoke courses to women's groups.

We are a member of Fife Violence Against Women Partnership and try to contribute as much as we possibly can.

Thanks to

Our Board of Directors who ensure that Saje Scotland Limited complies with its legal and professional requirements, enabling us to deliver the services. Our thanks must also go to our volunteers, who have contributed to our growth, and all of our funders, and others who have supported us. And, of course, to the dedicated staff of Saje Scotland Limited.

Janice Marshall Chair

Treasurers Report

I am pleased to report on behalf of the Board of Directors that the finances of the organisation for the year 2018/19 are good and continue to be actively monitored and overseen by the Board of Directors. However, we are in the final year of the Big Lottery five-year funding and our future is not certain. We have worked to secure funding and are hopeful that Saje Scotland will be here after May 2019. We will work hard to work with key fund managers to maximise our extremely positive evaluation from Axiom.

We do have some breathing space due to under-spends in previous years that the Big Lottery allowed us to roll over and with careful financial management we can continue for a few months after April 2019.

Funding for this year has come from

- Big Lottery
- Foundation Scotland
- Cllr & Mrs Ferguson

In-kind support from

- Westfield Nursery
- Woodlands Nursery

The financial statements give a true and fair view of the state of affairs of the organisation for the financial period from 1 April 2018 to 31 March 2019. They have been properly prepared in accordance with the accounting principle of consistency by Condie's Chartered Accountants.

Angela Robinson.

SAJE SCOTLAND LIMITED

Trustees' Report (including Directors' Report) (continued)

For the Year Ended 31 March 2019

Objectives and activities

Saje Scotland's aim when we established in 2012 was to

- Provide an opportunity for women to develop ways to protect themselves, their children and others from harm.
- Provide them with the knowledge they need to achieve this.

Volant Trust funding in 2012 enabled us to provide the Freedom Programme, get established and build a robust evaluation of the positive outcomes, life changes and success for women. This evidence was pivotal in Big Lottery awarding us five years funding. Our expected targets have been exceeded and our growth is significantly beyond our projections. The growth is a result of high demand from women wanting to attend the Freedom Programme but also as a result of us developing services to respond directly to the needs of women, as identified by them. This organisation has evolved into providing a holistic package – recovery, life skilling learning, peer support and a route of progression leading to wide ranging, long term positive results for women. We now see our aim much wider

- To motivate, encourage and enable survivors of domestic violence to live independently without fear of abuse, harm and coercion.

The Directors have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The benefits of the charity's work are the prevention and reduction of domestic abuse in Scotland. The directors are pleased with the achievements and performance of the charity.

Financial review

The results for the year are set out in pages 8 to 9 of the accounts. The charity's income and expenditure is in line with the budgets which had previously been set.

Reserves Policy

The charity has considered the reserves required and have taken into account their current and future liabilities.

Unrestricted funds amount to £21,384 (2018: £46,899). It is the policy of the charity to maintain funds equivalent to that of three months expenditure.

Risk Factors

The Directors have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

The Board actively reviews the major risks which the charity faces on a regular basis and believes that maintaining reserves at current levels, combined with reviews of controls over key financial systems, will provide sufficient resources in the event of adverse conditions.

Plans for Future Periods

The directors continue to run support groups as they have in the past.

SAJE SCOTLAND LIMITED

Trustees' Report (including Directors' Report) (continued)

For the Year Ended 31 March 2019

Structure, governance and management

Saje Scotland Limited is a registered charity and is a company limited by guarantee.

Saje Scotland Limited was established in January 2011 as a social enterprise organisation and registered as a charity in February 2012. The organisation operates solely by funding from trusts and foundations.

All profits return to the organisation to support volunteers and to develop the delivery of the Freedom Programme.

There are five paid staff and twenty volunteers.

The Board of Directors are elected at the Annual General Meeting and meet regularly to review and discuss operations and to plan for future work. Day-to-day operations are carried out by the manager and staff. Directors receive induction and training as required.

The Directors who served during the year were:

Mrs A I Robinson

Mrs J Marshall

Ms A McLelland

(Resigned 30 August 2019)

Mrs Y Steedman

Ms J Ballingall

Ms L Bowman

(Appointed 26 August 2019)

Mrs A M Lumsden

(Appointed 26 August 2019)

Ms M La Porte

(Appointed 26 August 2019)

The board consists of up to five elected directors. At each annual general meeting, the members may elect any member. The directors may at any time appoint any member.

None of the Directors has any beneficial interest in the company. All of the Directors are members of the company and guarantee to contribute £1 in the event of a winding up.

Training and Induction

New directors receive on the job training with support from other directors with experience within the Charity. New directors also receive ongoing advice and guidance as required.


Remuneration Policy

The directors consider the board of directors as the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. Details of directors' remuneration is given in the notes to the accounts.

Related Parties

No directors receive remuneration or other benefit from their work with the charity. There were no related party transactions in the current year.

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


Mrs A I Robinson

Director

Dated: 18 December 2019

SAJE SCOTLAND LIMITED

Statement of Trustees' Responsibilities

For the Year Ended 31 March 2019

The directors, who also act as trustees for the charitable activities of Saje Scotland Limited, 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 Directors 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 Directors 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Directors 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.

SAJE SCOTLAND LIMITED

Independent Examiner's Report

To the Directors of Saje Scotland Limited

I report on the financial statements of the charity for the year ended 31 March 2019, which are set out on pages 8 to 16.

Respective responsibilities of Directors and examiner

The charity's directors, who also act as trustees for the charitable activities of Saje Scotland Limited, are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The Directors consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

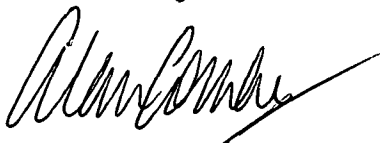
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the financial statements.

Independent examiner's statement

In connection with my examination, no other matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations;have not been met.
- (b) We draw to your attention a material uncertainty that exists that may cast doubt on the company's ability to continue as a going concern. Funding applications are currently in progress however it will not be known until late 2019 / early 2020 if the funding has been successfully secured.



Alan Condie CA
Condie & Co
Chartered Accountant
10 Abbey Park Place
Dunfermline
Fife
KY12 7NZ

Dated: 18 December 2019

SAJE SCOTLAND LIMITED

Statement of Financial Activities Including Income and Expenditure Account

For the Year Ended 31 March 2019

	Notes	Unrestricted funds 2019 £	Unrestricted funds 2018 £
<u>Income from:</u>			
Donations and legacies	4	128,264	132,286
<u>Expenditure on:</u>			
Charitable activities	5	153,779	128,286
Net (expenditure)/income for the year/ Net movement in funds		(25,515)	4,000
Fund balances at 1 April 2018		46,899	42,899
Fund balances at 31 March 2019		21,384	46,899

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

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

SAJE SCOTLAND LIMITED

Statement of Financial Position

As At 31 March 2019


	Notes	2019 £	£	2018 £	£
Fixed assets					
Tangible assets	10		3,223		3,795
Current assets					
Cash at bank and in hand		22,682		46,077	
Creditors: amounts falling due within one year	12	(4,521)		(2,973)	
Net current assets			18,161		43,104
Total assets less current liabilities			21,384		46,899
Income funds					
Unrestricted funds			21,384		46,899
			21,384		46,899

The company is entitled to exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2019. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements.

The Directors 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 company 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 company.

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 Directors on 18 December 2019


Mrs A I Robinson
Trustee

Company Registration No. SC391910

SAJE SCOTLAND LIMITED

Notes to the Financial Statements

For the Year Ended 31 March 2019

1 Accounting policies

Charity information

Saje Scotland Limited is a private company limited by guarantee incorporated in Scotland. The registered office is Ore Valley Business Centre, 93 Main Street, Lochgelly, Fife, KY5 9AF.

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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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 £.

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

1.2 Going concern

At the time of approving the financial statements, the Directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Directors in furtherance of their charitable objectives unless the funds have been designated for other purposes.

1.4 Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Donations and similar incoming resources are included in the year in which they were receivable, which is when the charity becomes entitled to the resource.

Grants receivable are credited to the SOFA in the year for which they are received.

1.5 Resources expended

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay expenditure. All costs have been directly attributed to one of the functional categories or resources expenses in the SOFA.

Resources expended are included in the SOFA on an accruals basis, inclusive of any VAT which cannot be recovered.

SAJE SCOTLAND LIMITED

Notes to the Financial Statements (continued)

For the Year Ended 31 March 2019

1 Accounting policies

1.6 Tangible fixed assets

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

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

Office Equipment	15% reducing balance
Computer Equipment	15% 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).

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired.

1.8 Cash and cash equivalents

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

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

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.

1.9 Employee benefits

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

1.10 Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include staff costs and professional fees. The bases of which support costs have been allocated are set out in the notes to the accounts.

SAJE SCOTLAND LIMITED

Notes to the Financial Statements (continued)

For the Year Ended 31 March 2019

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Legal status of the 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.

4 Donations and legacies

	2019	2018
	£	£
Donations and gifts	1,000	4,301
Grants	127,264	127,985
	<u>128,264</u>	<u>132,286</u>

Income from donations and legacies of £128,264 (2018 - £132,286) is unrestricted funds and £nil (2018: £nil) is restricted funds.

SAJE SCOTLAND LIMITED

Notes to the Financial Statements (continued)

For the Year Ended 31 March 2019

5 Charitable activities

	2019	2018
	£	£
Materials	1,150	814
Sundry expenses	2,131	1,993
Licences	264	254
Recruitment and training	15,852	6,827
Rent	11,015	7,630
Insurance	691	540
Travel and volunteers' expenses	7,620	6,691
Marketing and promotion	12,821	7,441
Telephone, stationery and postages	4,288	3,752
Childcare expenses	2,478	1,103
Depreciation	573	565
	<u>58,883</u>	<u>37,610</u>
Share of support costs (see note 6)	92,918	88,743
Share of governance costs (see note 6)	<u>1,978</u>	<u>1,933</u>
	<u>153,779</u>	<u>128,286</u>

Expenditure on charitable activities was £153,779 (2018: £128,286) all of which was unrestricted funds.

6 Support costs

	Support costs	Governance costs	2019	2018	Basis of allocation
	£	£	£	£	
Staff costs	92,918	-	92,918	88,743	Time apportionment
Independent Examination fees	-	1,978	1,978	1,933	Governance
	<u>92,918</u>	<u>1,978</u>	<u>94,896</u>	<u>90,676</u>	
Analysed between					
Charitable activities	<u>92,918</u>	<u>1,978</u>	<u>94,896</u>	<u>90,676</u>	

Governance costs includes payments to the Independent Examiners of £1,978 (2018- £1,933) for Independent Examination fees.

SAJE SCOTLAND LIMITED

Notes to the Financial Statements (continued)

For the Year Ended 31 March 2019

7	Net movement in funds	2019	2018
		£	£
	Net movement in funds is stated after charging/(crediting)		
	Fees payable to the company's Independent Examiner for the Independent Examination of the company's financial statements	1,978	1,933
	Depreciation of owned tangible fixed assets	573	565
		<u> </u>	<u> </u>

8 Employees

Number of employees

The average monthly number of employees during the year was:

	2019	2018
	Number	Number
	5	5
	<u> </u>	<u> </u>

Employment costs

	2019	2018
	£	£
Wages and salaries	92,918	88,743
	<u> </u>	<u> </u>

No employee had employee benefits in excess of £60,000 for the current or prior year.

The Board of Directors are the key management personnel and they received no remuneration during the year (2018: £nil). Expenses of £nil (2018: £nil) were paid during the year to the Directors.

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

SAJE SCOTLAND LIMITED

Notes to the Financial Statements (continued)

For the Year Ended 31 March 2019

10 Tangible fixed assets

	Office Equipment £	Computer Equipment £	Total £
Cost			
At 1 April 2018	4,457	1,759	6,216
At 31 March 2019	4,457	1,759	6,216
Depreciation and impairment			
At 1 April 2018	1,569	851	2,420
Depreciation charged in the year	433	140	573
At 31 March 2019	2,002	991	2,993
Carrying amount			
At 31 March 2019	2,455	768	3,223
At 31 March 2018	2,887	908	3,795

11 Financial instruments

	2019 £	2018 £
Carrying amount of financial liabilities		
Measured at amortised cost	4,521	2,973

12 Creditors: amounts falling due within one year

	2019 £	2018 £
Other creditors	2,543	1,053
Accruals and deferred income	1,978	1,920
	4,521	2,973

13 Funds

	Movement in funds		
	Balance at 1 April 2018 £	Incoming resources £	Resources expended £
Unrestricted funds	46,899	128,264	(153,779)
	46,899	128,264	(153,779)

The above unrestricted funds are used for the daily operations of the charity.

SAJE SCOTLAND LIMITED

Notes to the Financial Statements (continued)

For the Year Ended 31 March 2019

14 Analysis of net assets between funds

	2019 £	2018 £
Fund balances at 31 March 2019 are represented by:		
Tangible assets	3,223	3,795
Current assets/(liabilities)	18,161	43,104
	<u>21,384</u>	<u>46,899</u>

15 Related party transactions

During the year, no transactions with related parties were undertaken such as required to be disclosed under FRS 102.

No director received any remuneration during the year (2018: £nil).

No expenses were paid during the year to directors (2018: £nil).

No directors had any personal interest in any contact or transaction entered into by the charity during the year (2018: £nil).

16 Company Limited by Guarantee

Saje Scotland Limited is a company limited by guarantee and therefore has no share capital.