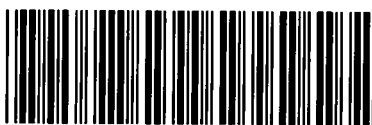


REGISTERED COMPANY NUMBER: SC399133 (Scotland)
REGISTERED CHARITY NUMBER: SC023938

**Report of the Trustees and
Financial Statements for the Year Ended 31 March 2018
for
Glasgow East Women's Aid**

THURSDAY



S7K8KA00

SCT

06/12/2018

#501

COMPANIES HOUSE

Gerber Landa & Gee
Statutory Auditor
Chartered Accountants
Pavilion 1
Finnieston Business Park
Minerva Way
GLASGOW
G3 8AU

Glasgow East Women's Aid

**Contents of the Financial Statements
for the Year Ended 31 March 2018**

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Glasgow East Women's Aid
Report of the Trustees
for the Year Ended 31 March 2018

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2018. The trustees have adopted the provisions of 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 2015).

OBJECTIVES AND ACTIVITIES

Objectives and Activities

In Glasgow East Women's Aid, we operate from a feminist standpoint. Our ultimate aim is the eradication of all forms of gender-based violence towards women and children and the structures that perpetuate them.

The objectives are as follows:-

To offer support, information, advice, guidance, legal assistance and advocacy to women, children and young people who have suffered domestic abuse.

To provide temporary refuge to women, children and young people where there has been abuse (emotional/physical/sexual/financial/psychological) in a domestic setting.

To raise awareness on the issue of domestic abuse and influence the policy and practice of government agencies.

To undertake an organisation development programme, which will support the overall aims and organisational objectives.

The organisation is made up of a collective management structure with a Board of Directors, but each trustee has their own specific remit, and the staff team are comprised of the following:

Project and Development Workers (Anne Smith & Janice Hannaway)

Finance Worker (Lynne Nixon)

Multi-Agency Worker (Mime Oudaungh)

Internal Support & Resource Worker (Maureen Bettley)

Children's Workers (Gemma Wylie & Gillian Daly)

Refuge Worker's (Ann Dornan & Kim Nicoll)

Children & Y.P.s Refuge Follow-On Worker (Karen Arbuckle)

Family Development Worker (Eleanor Parris, Allison Kerr, Louise Benson)

Part time Children's Refuge Workers (Agnes Murphy & Patricia Cunningham)

Full Time Domestic Abuse Financial Support Worker (Clare Elliott)

Part Time Women's Support Workers (Louise Benson, Annette Keenan)

Glasgow East Women's Aid acknowledges the continued funding from Glasgow City Council, Integrated Grants Fund, Grants to Vol. Orgs and Supporting People Grant, Scottish Government Violence Against Women and Girls Fund, Big Lottery, and Comic Relief.

The main funding is used for salaries for staff and running costs for the core service which include the Crisis Drop-In Service and Supported Accommodation costs in relation to our refuge, Children and Young Persons work and all other Training and Advocacy services.

Particularly over the festive period GEWA receives many acts of kindness on an ongoing basis from Cash for Kids, Celtic Football Club, St Benedict's Church, and Café Vanda.

This year we would also like to acknowledge: Father Ness, Buttle Trust, Tesco, Co-op (local), Airdrie and Coatbridge Islamic Centre and Morrison's as without their generosity we would have been unable to provide extra special food, toys and events for the women, children, and young people who use our service.

Glasgow East Women's Aid

Report of the Trustees for the Year Ended 31 March 2018

OBJECTIVES AND ACTIVITIES

Achievement and Performance

The core of GEWA service delivery is derived from a feminist perspective ensuring that all women children and young people should be able to live free from fear and violence and experience equality. Over the years however we continue to observe expansive range of complexities associated with gender- based violence and where domestic abuse exists on a continuum of abusive behaviours. We have therefore developed our service to provide a holistic approach on a needs-led basis. Furthermore, GEWA staff have the skills and expertise required to provide the multi-faceted approach necessary to meet the demand for all aspects of service provision.

If the question were to be posed 'what is women's aid?' it is without doubt that the answer would be refuge provision and at GEWA we have 5 self-contained flats that are inhabited on an individual family basis. Research would indicate that families are able to embrace their therapeutic journey when they have a place to call home and not a shared space. GEWA adopts a key worker system at refuge and families are allocated their own source of support, which also includes a refuge based Children's Follow on Worker who will support the family during their stay and after they move on for a period of six months. The children also have access to a club on a weekly basis including a Saturday, when often the children have experienced chaos and fear, having a worker readily available to support their needs is invaluable.

Safety and security are the key elements to recovery and at the GEWA refuge this is recreated for all who stay with us. GEWA has a site based office with an open door policy ensuring families never feel alone. On arrivals at our refuge families continue to be overwhelmed by the standard of our accommodation. Refuge staff continue to work tirelessly to maintain this despite having had a shortage of accommodation in recent years which we are currently working to resolve.

The refuge team are also committed to ensuring that families are able to enjoy experiences such as Christmas where we had a lunch for all of the families and enjoyed the festive environment. We were able to provide Christmas parcels for each family to ensure they were able to enjoy their time. In the lead up to Christmas we made our own Christmas decorations with the families in group setting which supported the building of friendships. Another key celebration was Easter where again in our group setting we made Easter Egg Bouquets which were fantastic. Donations supported this activity so once again thank you. Several years ago we secured an allotment which continues to grow and is enjoyed by the families here at refuge.

GEWA would like to acknowledge the commitment from Wellhouse Housing Association who continues to provide us with our accommodation to ensure that women, children and young people have a safe secure environment that is maintained to a high level by staff and also the local community for their on-going support. The current space allocation does not meet the demand and GEWA would like to access suitable funding to extend the excellent existing service which is currently being explored by our board of directors.

The diversity of need associated with the impact of domestic abuse is ever changing, therefore, GEWA listen to our service users and stake holders in order to provide a one stop shop approach to service delivery resulting in quality assurance for our client group. We carry out service evaluations in form of stakeholder surveys which inform our current and future practice.

The demand for the services of GEWA's Domestic Abuse Financial Support Worker continues to grow due to the changes in the benefits system and subsequent related distress, possible poverty and homelessness. The expertise of this worker has empowered women to challenge decisions relating to their benefits and offers long term support through the daunting appeals processes. Due to the tenacity of the women and the dedication of the worker the outcomes have been highly successful in the majority of cases, last year securing a substantive amount of finance for women, children and families from a variety of sources including changes to rates of benefit, reduced debt, community grants and criminal injury compensation. Her dedication was recognised at this year's Community Champion Awards which was held in the GESH Centre in Easterhouse on 27th March where she won the Individual Award for the Local Community Champion. She will now take part in the final in November 2018.

Women who have experienced abuse often turn to some form of substance misuse as a coping strategy, GEWA have always had workers trained to work in this area which we continue to develop. GEWA strives to ensure that the most marginalised women with a wide range of complex needs receive a needs-led approach to service provision.

Glasgow East Women's Aid

Report of the Trustees for the Year Ended 31 March 2018

OBJECTIVES AND ACTIVITIES

Achievement and Performance

Counselling continues to be a highly sought after service, where the therapeutic interventions provided by our trained staff support the empowerment of women to change their lives and ensure they have the necessary skills to live safe within their communities. Our waiting list continues to grow and we currently have two part time workers who support our counsellors on a temporary basis subject to funding. Women who are waiting for a service are encouraged to use the daily drop-in service to receive emotional and practical support, ensuring that all women who attend GEWA receive the necessary support to address their difficult situations and ensure the best possible outcomes.

Women are also encouraged to arrange sessions with our Holistic Therapists to promote relaxation, and develop a greater sense of self. Following on from this GEWA's Family Development Workers have promoted the importance of mind and body recovery thus achieved by providing a walking, cycling, cookery group, parenting group and a therapeutic art group. These activities also offer peer support and social stimulation, having the desired effect on families to reduce isolation, promote community connections and encourage peer support. These joint family activities have strengthened broken relationships and have built stronger bonds within the family unit. GEWA together with our colleagues at the Quarriers Family Resource Project engaged in a 12 week wellbeing group for women, this community approach to service development is a high indicator of how working together is beneficial to address unmet need. All of the fore mentioned activities were free of charge to our service users.

Our dedicated children's workers facilitated a therapeutic art group and their work was showcased at our annual conference in the form of banners. Group work is an important part of the healing journey and aided the recovery process. Children's journeys and experiences are invaluable and this work records a visual tool to promote best practice and ensure quality assurance for young service users. Our workers adopt a child centred approach to therapy, through their patience, knowledge, and understanding children and young people are given a voice and experience a secure base to explore their inner most thoughts and fears. The children and young people who access the service thrive in this safe environment, guided by a worker they come to trust in a world previously filled with doubt. Their success was marked by the recognition of their work by 5th year pupils at two local high schools who won the Mark Scott Leadership Award and used the money to purchase the tools to come into GEWA and decorate the CYP room.

The most vulnerable isolated families continue to be reached by GEWA outreach services and without the support of our partner agencies providing this service would not be possible. GEWA therefore continue to be very grateful to partner agencies who have offered us safe secure spaces to see women and children in various geographical locations city wide. These include: Parkhead SWD, Quarriers Family Support Project, The Arran/Anvil Centre, Stobhill Hospital, Princess Royal Maternity, St Pauls Primary, St Timothy's Primary, Wallacewell Primary, Caledonia Primary, Dalmarnock Primary, Aultmore Park Primary, Cranhill Primary, Mount Vernon Primary, Our Lady of Peace Primary, St Mungo's Primary, St Benedict's Primary, St Francis of Assisi Primary, Sandaig Primary, Carntyne Primary, Bannerman High, Lochend High, Smithycroft High, St Andrews High, Notre Dame High, Budhill Nursery, Parkhead Nursery, and Bridgeton Family Learning Centre. These provide us with comfortable spaces free of charge. This service has grown and developed since last year, this is due to the demand, the innovation of the staff at GEWA and the support of our partners in Education, SWD, NHS and the third sector.

The aim of GEWA will continue to be providing safety with a view to eradicate all form of gender based violence; this remains the ethos of the organisation. Our ongoing existing services have been reported to change the lives of families in crisis and often in immediate danger. Furthermore our group work has provided an opportunity to grow, develop and increase the social skills for many women and children that had been long since buried due to the abuse. The performance of GEWA continues to reflect the need for our unique service due to the wide range of staff expertise. It is the objectives of GEWA to continue to develop an even better service for our clients by ever seeking new funding, developing staff and gaining a greater understanding of the complex issues that many women experience. The achievements can be seen in the improvement of our service users lives; they are the reason this service exists, without their courage and participation the impact of our interventions could not be productively measurable.

Glasgow East Women's Aid

Report of the Trustees for the Year Ended 31 March 2018

OBJECTIVES AND ACTIVITIES

Achievement and Performance

Update on Conference and Training

A successful conference took place in March 2018 to commemorate the International Women's Day. Our conference theme was "Press on for progress, leaving no one behind". The theme was chosen to bring women together in the spirit of sisterhood that highlighted the struggle women face regardless of their race, class, sexuality and religion. As previously stated a 6 week children and young people's therapeutic Art Group took place at GEWA in partnership with an artist and The Bridge providing a forum to present their work in the form of banners. This showcased not only their thoughts and views but also how with the appropriate support, their resilience grows. Their inspirational pieces were exhibited during the conference and the impact of the speakers on the participants was unanimously reflected in the feedback forms. This message was carried to ensure services like GEWA continue to exist to make it possible for other women, children and young people to have their say and live safe, secure and valued

Another successful unpaid worker's course was delivered in October 2017 which was oversubscribed with 90% retention for volunteering and work experience. The training has provided participants with in-depth knowledge and skills to support those affected by domestic abuse (refuge, crisis intervention, advocacy etc.) as well as practise opportunity to develop new skills, gain valuable experience for work or further education and meet new people. Feedback from participants was very positive with two of the volunteers having secured and moved into paid work. We value and appreciate the time and effort that our volunteers give in supporting women on crisis cover and over the telephone. Over the years this has given GEWA a stream of committed women who give of their time to support us. Without their invaluable support we would find the day to day running of the organisation incredibly difficult.

Training by GEWA continues to be well received, current partners in receipt of this service are:

The Local Social Work Practitioners Forum
NHS Health Visitor / Student Nurses on placement within the local area
Community Addiction Teams (Parkhead & Easterhouse)
Scottish Drugs Forum
Bridgeton Family Learning Centre

Continuous Personal Staff Development

Various other one day events were attended by staff with an emphasis placed on new staff to promote best practice.

In house training such as: Child Protection, LGBT awareness, First Aid and Online Sexual Exploitation were undertaken. We are currently working towards the Bronze Charter Mark with LGBT.

Partnership Working

Our partnership working continues to be a mainstay of GEWA's service provision, and we have close working links with the following:

North East, East, SWD, NHS, Health Visitors, Family Nurse Partnership, Princess Royal Maternity, Housing, Homeless Team based within the Hamish Allen Centre and wider areas. North East & East Community Addiction Teams, Parkhead Hospital, Stobhill Hospital, Arran Centre, GCA, FACS, Police, Task Force, ASSIST, Glasgow Life, Platform, The Women's Support Project, Quarries Family Resource Centre, Family Assessment and Contact Centre, Barnardo's, the Scottish Drugs Forum the parish of St Benedict's and LGBT, BME, Glasgow and Clyde Rape Crisis, Saheliya and Fiona Druet. We also work in partnership with numerous educational settings.

This has proven to be successful in providing the most comprehensive, inclusive service available to women and children, addressing all of their immediate and longer-term needs. An illustration of the positive impact of a multi-disciplinary approach to service provision is reflected in the number of children who have been able to remain in the care of their mother within in a safe environment. The intensive support provided by GEWA in conjunction with our partner agencies has secured the best possible outcomes for many families with a wide range of complex needs.

How GEWA is valued within the community is evidenced by the attendance at the drop in service, requests for refuge, counselling, family development and children's services. The main source of referral continues to come from SWD, Health, Education, Police, ASSIST, GEWA also receive request for counselling and outreach services from other women's aid groups, however we still receive many requests from women who have no statutory involvement in need of support.

Glasgow East Women's Aid

Report of the Trustees for the Year Ended 31 March 2018

OBJECTIVES AND ACTIVITIES

Achievement and Performance

Glasgow University, Strathclyde University and The Learning Network have all identified GEWA as a much sought after placement for social work students. These placements provide all involved parties with an opportunity to increase their knowledge and understanding of multi-faceted abuse. This includes GEWA staff that because of the professional reflection needed to find the answer to frequently asked questions by students. GEWA has a trained placement supervisor who offers ongoing support to the student and provides reports on practice to the university. However, all staff take responsibility to ensure the best learning outcome is achieved. As well as improving practice for all, student placements offer a means to access much needed income generation.

GEWA continues to offer a legal sign posting, direction, advice and support to women with multi-faceted issues. These range from contact issues for children, advice on interdicts and support with court issues to Children's Panel representation. GEWA also offers representation in benefit applications and appeals. As previously stated our highly skilled Domestic Abuse Financial Support Worker provides outstanding support to women involved in difficult and often harrowing processes, this has been evidenced by the numerous successful upheld benefits appeals and applications.

GEWA despite these times of uncertainty and cuts continues to strive and advocate for the courageous individuals who access our service and the doors of GEWA currently remain open to ensure the safety of our client group. Certain funding streams have reached their natural end reducing income however we were able to retain funding from our major sources. GEWA like all other services needs to adapt to change, however the crucial services provided by GEWA can sometimes literally be life or death situations for families fleeing abuse.

As previously highlighted our Finance Support Worker won the Individual Award at the Local Community Champion Award. GEWA also won the Health and Wellbeing category and will attend the finals in November which reflects the dedication and skill of our team.

FINANCIAL REVIEW

Income in 2017/18 has increased to £386,870.(Prior year £336,743) Included in this amount is £25,000 received in advance from the Scottish Government Women and Children Fund.

Expenditure in 2017/18 has declined on prior year to £644,091.(Prior year £673,497) this has been driven by a reduction in Conference Costs and Accountancy and Legal fees in the year.

In 2017/18 the accounts showed a deficit of £257,221. This is due to the recognition of restricted revenue under the SORP 2015 of £613,646 in the 2016/17 financial year. This income represented future funding for projects over the three years 2016-2019.

The organisation has funds of £368,416 at the end of the financial year which will cover the expected running costs for 2018/19

Principal funding sources

The main sources of funding during the year were:

Glasgow City Council,
Integrated Grants Fund,
Grants to Voluntary Organisations,
Supporting People Grant
Scottish Government - Violence Against Women and Girls Fund
Big Lottery
Comic Relief.

Reserves policy

The charity aims to hold prudent general reserve to cover any costs arising in the event of the closure of the charity. This equates to approximately 3 months running costs which is an acceptable level of reserves.

Glasgow East Women's Aid

Report of the Trustees for the Year Ended 31 March 2018

FUTURE PLANS

GEWA will continue to provide drop in service, 1:1 therapeutic support, group work and outreach to women and children. We will continue to offer safe temporary accommodation to women and children who access our service. We will also provide training to partner agencies and individuals how to work with women and children affected by Domestic Abuse, informing them of the effects of abuse. We will also continue to raise awareness of domestic abuse at a local and national level.

Key Future Objectives:-

Organisational review and restructure

Appointment of a Head of Operations

Stabilise Funding

Recruit and retain new board members

Continue to develop and improve office based and outreach services

Develop Existing Services by utilising existing areas of staff expertise and committing to invest in staff development

Maintain and establish new links with partner agencies

New Business Plan for 2016-18

Robust Promotion of Strategy

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Glasgow East Women's Aid continues to experience the benefits of a Board of Directors. The company is controlled by its governing documents; a Memorandum and Articles of Association dated 9th May 2011 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.

Organisational structure

This is the seventh period that GEWA has operated as a company limited by guarantee. This continues to go well and has been managed by both the GEWA Collective Management Team and the Board of Directors. In February this year the Board instructed Ann Robertson (HR Consultant) to carry out a review of our service. As a result of this the decision was taken to appoint a Head of Operations which is currently in the planning stage.

Board of Directors

The number of board members was reduced to three at end of this financial year; however, the dedicated and committed members who retained office have strived to ensure the best possible governance for the service. As well as overseeing the day to day running of GEWA and providing a strategic overview to policy development, a primary focus has been placed on the recruitment of new board member to ensure the continued success of the project.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC399133 (Scotland)

Registered Charity number

SC023938

Registered office

753 Westerhouse Road

Easterhouse

Glasgow

G34 9PD

Glasgow East Women's Aid
Report of the Trustees
for the Year Ended 31 March 2018

REFERENCE AND ADMINISTRATIVE DETAILS *Continued*

Trustees

Mrs G Kierans	- resigned 24.4.17
Ms M Hendry	
Mrs A K Forbes	- resigned 6.3.18
Miss N Munogee	- resigned 11.1.18
Ms M Boyle	- appointed 21.6.18
Ms H Brozio	- appointed 21.6.18
Ms R Farquharson	- appointed 11.1.18
Ms K M Hamilton	- appointed 11.1.18
Ms K Quinn	- appointed 21.6.18
Ms S Walsh	- appointed 12.7.17 – resigned 18.9.17

Auditors

Gerber Landa & Gee
Statutory Auditor
Chartered Accountants
Pavilion 1
Finnieston Business Park
Minerva Way
GLASGOW
G3 8AU

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Glasgow East Women's Aid for the purposes of company law) are responsible for preparing the Report of the Trustees 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 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 trustees 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees 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.

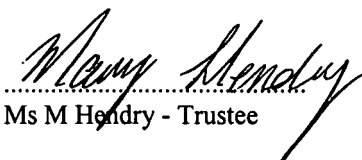
In so far as the trustees are aware:

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

AUDITORS

The auditors Gerber Landa & Gee, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 9 August 2018 and signed on its behalf by:


Ms M Hendry - Trustee

Report of the Independent Auditors to the Trustees and Members of Glasgow East Women's Aid

Opinion

We have audited the financial statements of Glasgow East Women's Aid (the 'charitable company') for the year ended 31 March 2018 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of 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 2018 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
- 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.

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 Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. 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.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

Report of the Independent Auditors to the Trustees and Members of Glasgow East Women's Aid

Matters on which we are required to report by exception

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 take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities, the trustees (who are also the directors of the charitable company for the purposes 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 charitable company'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.

Our 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 under the Companies Act 2006 and report in accordance with the Acts 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 a Report of the Independent Auditors 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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and 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 charitable company and the charitable company's members and trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Ian McGougan CA (Senior Statutory Auditor)

for and on behalf of Gerber Landa & Gee

Statutory Auditor

Chartered Accountants

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

Pavilion 1

Finnieston Business Park

Minerva Way

GLASGOW

G3 8AU

Date: 9 August 2018.....

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2018

		Unrestricted fund	Restricted funds	31.3.18 Total funds	31.3.17 Total funds
	Notes	£	£	£	£
Charitable activities	3				
Charitable activities		<u>12,181</u>	<u>374,689</u>	<u>386,870</u>	<u>336,741</u>
Total		12,181	374,689	386,870	336,741
EXPENDITURE ON					
Charitable activities					
Charitable expenditure		<u>16,962</u>	<u>627,129</u>	<u>644,091</u>	<u>673,497</u>
NET INCOME/(EXPENDITURE)		(4,781)	(252,440)	(257,221)	(336,756)
Transfers between funds	13	<u>9,042</u>	<u>(9,042)</u>	<u>-</u>	<u>-</u>
Net movement in funds		4,261	(261,482)	(257,221)	(336,756)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>87,924</u>	<u>537,713</u>	<u>625,637</u>	<u>962,393</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>92,185</u></u>	<u><u>276,231</u></u>	<u><u>368,416</u></u>	<u><u>625,637</u></u>


The notes form part of these financial statements

Balance Sheet
At 31 March 2018

	Notes	Unrestricted fund £	Restricted funds £	31.3.18 Total funds £	31.3.17 Total funds £
CURRENT ASSETS					
Debtors	10	-	111,685	111,685	289,735
Cash at bank and in hand		<u>92,185</u>	<u>193,224</u>	<u>285,409</u>	<u>355,182</u>
		92,185	304,909	397,094	644,917
CREDITORS					
Amounts falling due within one year	11	-	(28,678)	(28,678)	(19,280)
		<u>92,185</u>	<u>276,231</u>	<u>368,416</u>	<u>625,637</u>
NET CURRENT ASSETS					
		<u>92,185</u>	<u>276,231</u>	<u>368,416</u>	<u>625,637</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>92,185</u>	<u>276,231</u>	<u>368,416</u>	<u>625,637</u>
NET ASSETS					
		<u>92,185</u>	<u>276,231</u>	<u>368,416</u>	<u>625,637</u>
FUNDS					
Unrestricted funds	13			92,185	87,924
Restricted funds				<u>276,231</u>	<u>537,713</u>
TOTAL FUNDS					
				<u>368,416</u>	<u>625,637</u>

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

The financial statements were approved by the Board of Trustees on 9 August 2018 and were signed on its behalf by:


.....
Ms R Farquharson -Trustee


.....
Ms M Hendry -Trustee

Glasgow East Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2018

1. STATUTORY INFORMATION

Glasgow east Women's Aid is a private company, limited by guarantee, registered in Scotland. The company's registered number and office address can be found within the Report of the Trustees.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The financial statements have been prepared under the historical cost convention.

Glasgow East Women's Aid meets the definition of a public benefit entity under FRS 102.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

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

Expenditure

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services.

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include costs linked to the strategic management of the charity.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant & Machinery etc. 25% and 33% on cost.

Fixed assets relating to refuge accommodation is written off in the year in which the expenditure is incurred. This is a departure from normal accounting procedures whereby the costs of fixed assets are written off over the period of estimated useful life.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Glasgow East Women's Aid

Notes to the Financial Statements - continued for the Year Ended 31 March 2018

2. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity makes contributions to the Strathclyde Pension Fund which is a defined benefit scheme which is externally funded and contracted out of the State Earnings Related Pension Scheme. Contributions to the scheme are determined by qualified actuaries on the basis of periodic valuations using the projected unit method.

Operating leases

The charity operates from a rental property. Rental charges are charged on a straight line basis over the term of the lease.

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.18 £	31.3.17 £
Scottish Government - DASDF	Charitable expenditure	39,836	29,877
Scottish Government - WA Children Fund	Charitable expenditure	129,928	89,783
G.C.C. - Housing Benefit	Charitable expenditure	57,889	51,677
G.C.C. - Supporting People	Charitable expenditure	103,908	101,577
G.C.C. - Grants to Vol. Orgs.	Charitable expenditure	43,128	43,127
Other Income	Charitable expenditure	<u>12,181</u>	<u>20,700</u>
		<u>386,870</u>	<u>336,741</u>

4. SUPPORT COSTS

	Management £	Other £	Premises Costs £	Governance costs £	Totals £
Charitable expenditure	<u>80,051</u>	<u>21,601</u>	<u>1,010</u>	<u>21,466</u>	<u>124,128</u>

Support costs, included in the above, are as follows:

Glasgow East Women's Aid

Notes to the Financial Statements - continued for the Year Ended 31 March 2018

4. SUPPORT COSTS - continued

	31.3.18 Charitable expenditure	31.3.17 Total activities
	£	£
Wages	70,331	70,625
Social security	6,703	6,710
Pensions	3,017	3,128
Telephone	922	894
Postage and stationery	29	120
Sundries	1,778	2,545
Advertising	100	181
Rent	13,323	11,214
Conference organisation costs	317	210
Subscriptions	248	349
Training	195	442
Travel	274	329
Repairs and renewals	4,282	6,120
Motor expenses	133	189
Interest payable and similar charges	-	6
Insurance	484	461
Light and heat	526	404
Wages	2,134	2,167
Social security	353	353
Pensions	159	165
Auditors' remuneration	6,180	6,043
Training & Supervision	3,126	-
Accountancy and legal fees	9,514	28,052
	<u>124,128</u>	<u>140,707</u>

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.18	31.3.17
	£	£
Auditors' remuneration	<u>6,180</u>	<u>6,043</u>
Non Audit Services Provided	<u>1,980</u>	<u>-</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2018 nor for the year ended 31 March 2017.

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.18	31.3.17
	<u>18</u>	<u>17</u>
Charity		

No employees received emoluments in excess of £60,000.

Glasgow East Women's Aid

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2018**

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
Charitable activities			
Charitable activities	<u>20,702</u>	<u>316,039</u>	<u>336,741</u>
Total	20,702	316,039	336,741
 EXPENDITURE ON			
Charitable activities			
Charitable expenditure	<u>32,754</u>	<u>640,743</u>	<u>673,497</u>
Total	32,754	640,743	673,497
 NET INCOME/(EXPENDITURE)	(12,052)	(324,704)	(336,756)
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>99,976</u>	<u>862,417</u>	<u>962,393</u>
 TOTAL FUNDS CARRIED FORWARD	<u>87,924</u>	<u>537,713</u>	<u>625,637</u>

9. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2017	15,758	26,347	8,315	50,420
Additions/Disposals	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2018	<u>15,758</u>	<u>26,347</u>	<u>8,315</u>	<u>50,420</u>
 DEPRECIATION				
At 1 April 2017	15,758	26,347	8,315	50,420
Charge for year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2018	<u>15,758</u>	<u>26,347</u>	<u>8,315</u>	<u>50,420</u>
 NET BOOK VALUE				
At 31 March 2018	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2017	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Glasgow East Women's Aid

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2018**

10. DEBTORS

	31.3.18	31.3.17
	£	£
Amounts falling due within one year:		
Other debtors	108,041	275,974
Sundry debtors	1,000	1,000
Prepayments	<u>2,644</u>	<u>4,240</u>
	<u>111,685</u>	<u>281,214</u>
Amounts falling due after more than one year:		
Other debtors	<u>-</u>	<u>8,521</u>
Aggregate amounts	<u>111,685</u>	<u>289,735</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.18	31.3.17
	£	£
Social security and other taxes	1,887	-
Other creditors	6,879	6,879
Accrued expenses	<u>19,912</u>	<u>12,401</u>
	<u>28,678</u>	<u>19,280</u>

12. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.18	31.3.17
	£	£
Within one year	<u>43,336</u>	<u>42,282</u>

13. MOVEMENT IN FUNDS

	At 1.4.17 £	Net movement in funds £	Transfers between funds £	At 31.3.18 £
Unrestricted funds				
General fund	87,924	(4,781)	9,042	92,185
Restricted funds				
Restricted	537,713	(252,440)	(9,042)	276,231
TOTAL FUNDS	<u>625,637</u>	<u>(257,221)</u>	<u>-</u>	<u>368,416</u>

Glasgow East Women's Aid

Notes to the Financial Statements - continued for the Year Ended 31 March 2018

13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	12,181	(16,962)	(4,781)
Restricted funds			
Restricted	374,689	(627,129)	(252,440)
TOTAL FUNDS	<u>386,870</u>	<u>(644,091)</u>	<u>(257,221)</u>

Comparatives for movement in funds

	At 1.4.16 £	Net movement in funds £	At 31.3.17 £
Unrestricted Funds			
General fund	99,976	(12,052)	87,924
Restricted Funds			
Restricted	862,417	(324,704)	537,713
TOTAL FUNDS	<u>962,393</u>	<u>(336,756)</u>	<u>625,637</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	20,702	(32,754)	(12,052)
Restricted funds			
Restricted	316,039	(640,743)	(324,704)
TOTAL FUNDS	<u>336,741</u>	<u>(673,497)</u>	<u>(336,756)</u>

14. PENSION COMMITMENTS

The total pension cost in the period relating to Strathclyde Pension Fund (SPF) was £15,879 (2017: £16,464).

The SPF is a multi-employer defined benefit scheme and its assets are held in separate trustee administered funds. The latest actuarial valuation which was carried out as at 31 March 2017 indicates that the charity has a surplus regarding their share of the underlying assets and liabilities of the SPF as at 31 March 2017. This surplus has not been recognised on the balance sheet.

The contribution rates are 25.3% from April 2018.

Glasgow East Women's Aid

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2018**

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2018.

16. RESTRICTED FUNDS

Included with the restricted funds are the following income resources from the below listed providers for specified charitable use in the relevant years:

2017/18

Comic Relief	£13,190
Big Lottery	£24,083
Scottish Government Children's Fund	£25,000