

Charity number: SC013604  
Company number: SC272882

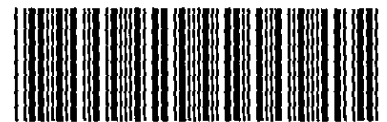


**Angus Womens Aid**  
**(A company limited by guarantee)**

**Trustee's report and financial statements**

**for the year ended 31 March 2009**

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**Angus Womens Aid**  
**(A company limited by guarantee)**

**Contents**

	<b>Page</b>
Legal and administrative information	<b>1</b>
Trustee's report	<b>2 - 3</b>
Independent examiners' report	<b>4</b>
Statement of financial activities	<b>5</b>
Balance sheet	<b>6 - 7</b>
Notes to the financial statements	<b>8 - 15</b>



**Angus Womens Aid**  
**(A company limited by guarantee)**

**Legal and administrative information**

**Charity number** SC013604

**Company registration number** SC272882

**Business address** 15 James Street  
Arbroath  
Angus  
DD11 1JP

<b>Trustee</b>	G Middleton	resigned 07.04.09
	A Duncan	resigned 07.04.09
	G Johnman	resigned 07.04.09
	A Patterson	resigned 17.07.09
	P Sinclair	resigned 01.06.09
	A Allen	resigned 17.11.09
	A Brown	resigned 07.04.09
A Clark	appointed 17.11.09	

<b>Secretary</b>	A Brown	appointed 19.03.09
	N Riach	resigned 07.04.09

**Chairperson** E Hill, OBE

**Operations Manager** L Smith appointed 28.04.09

**Independent Examiner** Lesley Jolly, CA  
Findlay & Company  
Chartered Accountants  
Peasiehill Road  
Arbroath  
DD11 2NJ

**Bankers** Unity Trust Bank Plc  
Nine Brindleyplace  
Birmingham  
B1 2HB

**Angus Womens Aid**  
**(A company limited by guarantee)**

**Report of the trustee (incorporating the director's report)**  
**for the year ended 31 March 2009**

The trustee presents this report and the financial statements for the year ended 31 March 2009. The trustees, who are also directors of Angus Womens Aid for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

**Structure, governance and management**

Angus Women's Aid is a company limited by guarantee having no share capital and is governed by a Memorandum and Articles of Association. The company is registered as a charity in Scotland, charity number SC 013604.

The Trustees, who meet every month, administer the group. The manager, Anne Brown, was appointed by the Trustees to manage the day to day operations of the company. The Trustees are elected at the annual general meeting, 1/3 of Trustees are required to retire by rotation at the AGM but are eligible for re-election. A formal training and induction programme is currently being formalised. During the year various trustees resigned due to an unforeseen situation with the board of trustees. This has been duly notified to OSCR and it is hoped that the board will recruit more trustees in the coming year.

**Objectives and activities**

The principal activities of the charity in the period under review are:

To provide temporary refuge for women and children where the women have suffered abuse (mental, physical or sexual) in their home within a relationship with a man.

To offer support, information and help to any women and accompanying children who ask for help, whether or not they are refuge residents. Also to offer support and aftercare to any women and children who have left temporary refuge accomodation.

To promote equal opportunities for, and participation of, women in society to enable them to determine their future.

To provide opportunities for the educational and emotional needs of the children to be met, particularly those resident in refuge.

To encourage statutory authorities and other agencies to recognise their obligations, legal and otherwise, towards abused women and any accompanying children with respect to the abuse of women and its prevention.

To encourage research into the causes, the prevention and relief of such suffering and abuse of women.

*Significant activities for achieving objectives*

The charity continued to provide refuge and support to women and children suffering from abuse during the year. A significant event also took place in November 2008 to discuss the modernisation of the charity and the changing needs of the 21st Century.

**Achievements and performance**

This has been a year of mixed fortunes. Just as our service to women, children and young people in Angus and beyond continued to grow, it became clear that there were governance issues that had to be addressed. On the plus side, the organisation's partnership working was enhanced both locally and at a regional and national level. A significant event involving all staff, managers and the chair took place in November 2008. Over the space of five days of very hard work, a vision emerged regarding changes in ways our service could be modernised and delivered to meet the changing needs of the 21st Century.

**Angus Womens Aid**  
**(A company limited by guarantee)**

**Report of the trustee (incorporating the director's report)**  
**for the year ended 31 March 2009**

We now look forward to a year of consolidation, in the course of which these changes will be rolled out as we celebrate our 30th anniversary in 2009-10.

**Financial review**

The results for the period are set out in the attached accounts.

The charity's current reserve policy is to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to approximately 3 months unrestricted expenditure. The will ensure there will be sufficient funds to cover management, administration and support costs. The charity currently meets this policy.

**Small company provisions**

This report has been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985.

On behalf of the board



Elizabeth Hill, OBE  
**Chairperson**

28/01/09

**Angus Womens Aid**  
(A company limited by guarantee)

**Independent examiner's report to the trustees on the unaudited financial statements of Angus Womens Aid.**

I report on the accounts for the year ended 31 March 2009 set out on pages 2 to 15.

**Respective responsibilities of trustees and independent examiner**

The charity's trustees (who are also the directors of the company for purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 (the Act) and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to state, on the basis of my examination as required under section 44(1) (c) of the Act, whether particular matters have come to my attention.

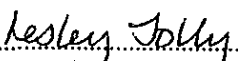
**Basis of Independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, 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 whether the accounts present a 'true and fair view'.

**Independent examiner's statement**

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that:
  - proper accounting records are kept in accordance with section 221 of the Companies Act 1985; and
  - accounts are prepared which agree with the accounting records, comply with the accounting requirements of section 226(A) of the Companies Act 1985 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

  
.....  
Lesley Jolly, CA

**Independent examiner**

Findlay & Company Chartered Accountants  
Peasiehill Road  
Arbroath

DD11 2NJ

23/01/10

**Angus Womens Aid**  
**(A company limited by guarantee)**

**Statement of financial activities (incorporating the income and expenditure account)**

**For the year ended 31 March 2009**

	Notes	Unrestricted funds £	Restricted funds £	2009 Total £	2008 Total £
<b>Incoming resources</b>					
Incoming resources from generating funds:					
Voluntary income	2	69,693	212,332	282,025	252,438
Investment income	3	1,392	-	1,392	1,108
Incoming resources from charitable activities	4	80,609	-	80,609	80,847
<b>Total incoming resources</b>		<u>151,694</u>	<u>212,332</u>	<u>364,026</u>	<u>334,393</u>
<b>Resources expended</b>					
Charitable activities	5	115,385	182,729	298,114	289,795
Governance costs	7	3,297	1,362	4,659	2,583
<b>Total resources expended</b>		<u>118,682</u>	<u>184,091</u>	<u>302,773</u>	<u>292,378</u>
<b>Net incoming resources for the year /</b>					
<b>Net income for the year</b>		33,012	28,241	61,253	42,015
Total funds brought forward		<u>50,171</u>	<u>41,001</u>	<u>91,172</u>	<u>49,157</u>
<b>Total funds carried forward</b>		<u>83,183</u>	<u>69,242</u>	<u>152,425</u>	<u>91,172</u>

The notes on pages 8 to 15 form an integral part of these financial statements.

**Angus Womens Aid**  
**(A company limited by guarantee)**

**Balance sheet**  
**as at 31 March 2009**

	Notes	£	2009 £	£	2008 £
<b>Fixed assets</b>					
Tangible assets	13		176		536
<b>Current assets</b>					
Debtors	14	5,442		6,100	
Cash at bank and in hand		154,321		93,850	
		<u>159,763</u>		<u>99,950</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>(7,514)</u>		<u>(9,314)</u>	
<b>Net current assets</b>			<u>152,249</u>		<u>90,636</u>
<b>Net assets</b>			<u>152,425</u>		<u>91,172</u>
<b>Funds</b>	16				
Restricted income funds			69,242		41,001
Unrestricted income funds			83,183		50,171
<b>Total funds</b>			<u>152,425</u>		<u>91,172</u>

The Balance Sheet continues on the following page.

The notes on pages 8 to 15 form an integral part of these financial statements.



**Angus Womens Aid**  
**(A company limited by guarantee)**

**Balance sheet (continued)**

**Trustee statements required by the Companies Act 1985**  
**for the year ended 31 March 2009**

In approving these financial statements as trustee of the company I hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by 249A(1) of the Companies Act 1985;

(b) that no notice has been deposited at the registered office of the company pursuant to section 249B(2) of the Companies Act 1985 requesting that an audit be conducted for the year ended 31 March 2009.

(c) that I acknowledge my responsibilities for:

(1) ensuring that the company keeps proper accounting records which comply with section 221 of the Companies Act 1985, and

(2) 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 profit or loss for the year then ended in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company.

These financial statements are prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

The financial statements were approved by the board on and signed on its behalf by

  
Elizabeth Hill, OBE  
Chairperson

23/01/09

The notes on pages 8 to 15 form an integral part of these financial statements.

**Angus Womens Aid**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 March 2009**

**1. Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

**1.1. Basis of accounting**

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007), the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Companies Act 1985.

**1.2. Fund accounting**

With the adoption of the Statement of Recommended Practice all income and expenditure is dealt with through the statement of financial activities (incorporating the statement of income and expenditure account). Funds are now classified as either restricted funds or unrestricted funds, defined as follows:

Restricted funds are funds subject to specific purposes, which may be declared by the donors or with their authority (eg. by restricted wording or an appeal).

Unrestricted funds are expendable at the discretion of the board in furtherance of the objects of Angus Womens Aid expenditure. These funds are mainly given by statutory authorities.

Fund transfers are made where applicable when fund balances are in deficit.

**1.3. Incoming resources**

All incoming resources are included in the statement of financial activities 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:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

**Angus Womens Aid**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 March 2009**

**1.4. Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

**1.5. Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment - 25% straight line  
 Computer equipment - 33% straight line

**2. Voluntary income**

	Unrestricted funds £	Restricted funds £	2009 Total £	2008 Total £
Donations	2,493	-	2,493	4,598
Angus Council SLA - Children & Young Persons	-	12,786	12,786	13,506
Angus Council - Supporting People	67,200	-	67,200	62,870
Scottish Executive - VAW	-	50,000	50,000	48,081
Scottish Executive - CYP	-	109,546	109,546	73,300
Scottish Executive - SASDF	-	40,000	40,000	40,000
Scottish Community Foundation	-	-	-	3,375
TDATC Training Grant	-	-	-	700
Nationwide Foundation	-	-	-	5,000
University of Dundee Training Grant	-	-	-	1,008
	<u>69,693</u>	<u>212,332</u>	<u>282,025</u>	<u>252,438</u>

**3. Investment income**

	Unrestricted funds £	2009 Total £	2008 Total £
Bank interest receivable	1,392	1,392	1,108
	<u>1,392</u>	<u>1,392</u>	<u>1,108</u>

**Angus Womens Aid**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 March 2009**

**4. Incoming resources from charitable activities**

	Unrestricted funds £	2009 Total £	2008 Total £
Angus Council HB & Service User Contributions	80,609	80,609	80,847
	<u>80,609</u>	<u>80,609</u>	<u>80,847</u>

**5. Costs of charitable activities - by fund type**

	Unrestricted funds £	Restricted funds £	2009 Total £	2008 Total £
Charitable Activity	116,255	183,438	298,114	289,795
	<u>116,255</u>	<u>183,438</u>	<u>298,114</u>	<u>289,795</u>

**6. Costs of charitable activities - by activity**

	Activities undertaken directly £	Support costs £	2009 Total £	2008 Total £
Charitable Activity	286,524	11,590	298,114	289,795
	<u>286,524</u>	<u>11,590</u>	<u>298,114</u>	<u>289,795</u>

**7. Governance costs**

	Unrestricted funds £	Restricted funds £	2009 Total £	2008 Total £
Trustees - Board expenses	2,359	-	2,359	465
Professional - Independent examiner's remuneration	938	1,362	2,300	2,118
Office expenses - Other	-	-	(1)	-
	<u>3,297</u>	<u>1,362</u>	<u>4,658</u>	<u>2,583</u>

**Angus Womens Aid**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 March 2009**

**8. Analysis of support costs**

	2009	2008
	Total	Total
	£	£
Staff costs	7,933	13,976
Rent	1,477	2,382
Legal and professional fees	440	3,933
Other professional fees	1,681	-
Depreciation and impairment	59	1,294
	<u>11,590</u>	<u>21,585</u>

**9. Net incoming resources for the year**

	2009	2008
	£	£
Net incoming resources is stated after charging:		
Depreciation and other amounts written off tangible fixed assets	360	2,343
Independent examiners remuneration	<u>2,300</u>	<u>2,118</u>

**10. Employees**

<b>Employment costs</b>	2009	2008
	£	£
Wages and salaries	214,344	209,500
Other costs	10,342	2,724
	<u>224,686</u>	<u>212,224</u>

No employee received emoluments of more than £60,000 (2008 : None).

**Number of employees**

The average monthly numbers of employees (including the trustee) during the year, was as follows:

	2009	2008
	Number	Number
Employees	<u>13</u>	<u>10</u>

**Angus Womens Aid**  
(A company limited by guarantee)

**Notes to financial statements**  
**for the year ended 31 March 2009**

**11. Trustees' emoluments**

	2009	2008
	£	£
Board expenses	2,359	465

**12. Taxation**

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

**13. Tangible fixed assets**

	Fixtures, fittings and equipment £	Computer equipment £	Total £
<b>Cost</b>			
At 1 April 2008 and At 31 March 2009	556	7,359	7,915
<b>Depreciation</b>			
At 1 April 2008	321	7,058	7,379
Charge for the year	59	301	360
At 31 March 2009	380	7,359	7,739
<b>Net book values</b>			
At 31 March 2009	176	-	176
At 31 March 2008	235	301	536

**14. Debtors**

	2009	2008
	£	£
Trade debtors	1,938	2,695
Other debtors	3,504	3,405
	5,442	6,100

**Angus Womens Aid**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 March 2009**

**15. Creditors: amounts falling due within one year**

	2009	2008
	£	£
Bank loan	64	64
Trade creditors	2,398	2,697
Other taxes and social security	-	4,553
Other creditors	2,927	-
Accruals and deferred income	2,125	2,000
	<u>7,514</u>	<u>9,314</u>

**16. Analysis of net assets between funds**

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Fund balances at 31 March 2009 as represented by:			
Tangible fixed assets	176	-	176
Current assets	89,951	69,242	159,193
Current liabilities	(4,586)	-	(4,586)
	<u>85,541</u>	<u>69,242</u>	<u>154,783</u>

**17. Unrestricted funds**

	At 1 April 2008	Incoming resources	Outgoing resources	At 31 March 2009
	£	£	£	£
Unrestricted Reserve	<u>50,171</u>	<u>151,124</u>	<u>(115,754)</u>	<u>85,541</u>

**Angus Womens Aid**  
(A company limited by guarantee)

**Notes to financial statements**  
**for the year ended 31 March 2009**

**18. Restricted funds**

	At 1 April 2008 £	Incoming resources £	Outgoing resources £	At 31 March 2009 £
CYP	-	122,332	(116,109)	6,223
VAW	-	50,000	(48,331)	1,669
SASDF	40,000	40,000	(19,350)	60,650
Capital Grant	301	-	(301)	-
TDATC	700	-	-	700
	<u>41,001</u>	<u>212,332</u>	<u>(184,091)</u>	<u>69,242</u>

**Purposes of restricted funds**

CYP funding is for costs relating to the children and young persons project.

VAW funding is to cover costs of violence against women fund.

SASDF funding is to cover costs related to sexual abuse service development fund.

Capital Grant reserves brought forward were to cover the depreciation element on capital purchases.

TDATC reserves brought forward are to cover the costs of training.

**19. Related party transactions**

Anne Brown, trustee of Angus Womens Aid up until 07/04/09 was paid £3,685 including Eer's NI by way of a salary during the year for managerial services.

P Sinclair, trustee of Angus Womens Aid up until 01/06/09, was also a senior officer of Angus Council during the year. During the year Angus Womens Aid received £79,986 in grant income from Angus Council.

Robert Hill, husband of Liz Hill (chief executive of Angus Womens Aid) received £756 for IT services during the year.

During the year AAVO were paid £294 for payroll services provided to the charity. The chairman of AAVO is Robert Hill, husband of Lis Hill (chief executive of Angus Womens Aid).

AAVO also provided a Task force service to Angus Womens Aid post year end.



**Angus Womens Aid**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 March 2009**

**20. Company limited by guarantee**

Angus Womens Aid is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

**Angus Womens Aid**  
**(A company limited by guarantee)**

**The following pages do not form part of the statutory accounts.**



**Findlay & Company**  
CHARTERED ACCOUNTANTS

**Angus Womens Aid**  
**(A company limited by guarantee)**

**Detailed statement of financial activities**

**For the year ended 31 March 2009**

	2009		2008	
	£	£	£	£
<b>Incoming resources</b>				
<b>Incoming resources from generating funds:</b>				
<i>Voluntary income</i>				
Donations		2,493		4,598
Angus Council SLA - Children & Young Persons		12,786		13,506
Angus Council - Supporting People		67,200		62,870
Scottish Executive - VAW		50,000		48,081
Scottish Executive - CYP		109,546		73,300
Scottish Executive - SASDF		40,000		40,000
Scottish Community Foundation		-		3,375
TDATEC Training Grant		-		700
Nationwide Foundation		-		5,000
University of Dundee Training Grant		-		1,008
		<u>282,025</u>		<u>252,438</u>
<i>Investment income</i>				
Bank interest receivable		1,392		1,108
		<u>1,392</u>		<u>1,108</u>
<b>Total incoming resources from generating funds</b>		<u>283,417</u>		<u>253,546</u>
 <b>Incoming resources from charitable activities</b>				
Angus Council HB & Service User Contributions		80,609		80,847
		<u>80,609</u>		<u>80,847</u>
<b>Total incoming resources</b>		<u>364,026</u>		<u>334,393</u>
 <b>Resources expended</b>				
<b>Costs of generating funds:</b>				
Fundraising trading:				
cost of goods sold and other costs				

**Angus Womens Aid**  
(A company limited by guarantee)

**Detailed statement of financial activities**

**For the year ended 31 March 2009**

	2009 £	2008 £
<b>Charitable activities</b>		
<b>Charitable Activity</b>		
<i>Activities undertaken directly</i>		
Activity1 - Direct - Staff - Wages & Salaries	206,411	195,524
Activity1 - Direct - Staff - Travel/Training Costs	10,342	2,724
Activity1 - Direct - Establishment - Rent	37,396	31,087
Activity1 - Direct - Establishment - Light & heat	7,499	4,936
Activity1 - Direct - Establishment - Rep. & maint.	10,533	14,523
Activity1 - Direct - Establishment - Cleaning	1,217	2,075
Activity1 - Direct - Childrens Expenses	-	3,475
Activity1 - Direct - Licences & Permits	654	1,179
Activity1 - Direct - Professional - Legal fees	1,610	-
Activity1 - Direct - Office expenses - Telephone	6,127	6,055
Activity1 - Direct - Depreciation & impairment	301	1,049
Activity1 - Direct - Donations	279	-
Activity1 - Direct - Print, post & stationery	2,576	3,169
Activity1 - Direct - Sundries	1,579	2,414
	<hr/> 286,524	<hr/> 268,210
<i>Support costs</i>		
Activity1 - Support - Staff - Wages & Salaries	7,933	13,976
Activity1 - Support - Establishment - Rent	1,477	2,382
Activity1 - Support - Professional - Legal fees	440	3,933
Activity1 - Support - Book-keeping/payroll	1,681	-
Activity1 - Support - Depreciation & impairment	59	1,294
	<hr/> 11,590	<hr/> 21,585
<b>Charitable Activity total expenditure</b>	<hr/> 298,114	<hr/> 289,795
<b>Total charitable activity expenditure</b>	<hr/> <hr/> 298,114	<hr/> <hr/> 289,795
<b>Governance costs</b>		
<i>Activities undertaken directly</i>		
Trustees - Board expenses	2,359	465
Professional - Independent examiner's remuneration	2,300	2,118
Office expenses - Other	(1)	-
	<hr/> 4,658	<hr/> 2,583
<b>Total governance costs</b>	<hr/> <hr/> 4,658	<hr/> <hr/> 2,583
<b>Net incoming/(outgoing) resources for the year</b>	<hr/> <hr/> 61,254	<hr/> <hr/> 42,015