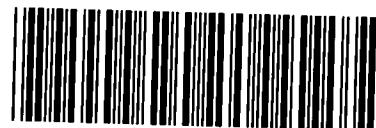




ANGUS WOMENS AID LTD
(A Company Limited by Guarantee)
UNAUDITED TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016

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ANGUS WOMENS AID LTD
(A Company Limited by Guarantee)

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ANGUS WOMENS AID LTD
(A Company Limited by Guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2016**

Trustees

Anne Robertson Brown, Secretary
Roberta Blair (resigned 13 January 2016)
Elisabeth Hill OBE
Helen Rasche
Jane Barron (appointed 9 July 2015)
Davina Campbell (appointed 31 August 2016)

Company registered number

SC272882

Charity registered number

SC013604

Registered office

15 James Street, Arbroath, Angus, DD11 1JP

Company secretary

Anne Robertson Brown

Accountants

Findlay & Company, Peasiehill Road, Arbroath, Angus, DD11 2NJ

ANGUS WOMENS AID LTD
(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2016

The Trustees present their annual report together with the financial statements of for the year 1 April 2015 to 31 March 2016.

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Objectives and Activities

a. POLICIES AND OBJECTIVES

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

- a) To provide a temporary refuge or refuges for women and children (if any) where the women have suffered abuse within an intimate relationship.
- b) To offer support, advice and help to any women who ask for such help whether or not they are refuge residents.
- c) To offer support, advice and help to any child or young person who has been affected by domestic abuse who ask for such help whether or not they are refuge residents.
- d) To promote equal opportunities for, and participation of, women in society to enable them to determine their own futures.
- e) To provide the opportunities for educational and emotional needs of children and young people who have been affected by domestic abuse to be met, particularly those resident in refuges.
- f) To encourage statutory authorities and other agencies to recognise their obligations, legal and otherwise, towards abused women, children and young people with respect to gender based violence and its prevention.
- g) To promote education and to inform the community and their representatives including: the media; the police; the judicial system; the social services and other authorities with respect to gender based violence and its prevention.
- h) To encourage research into the causes, prevention and the relief of suffering of gender based violence.

b. ACTIVITIES FOR ACHIEVING OBJECTIVES

The charity continued to provide refuge and support to women and children suffering from abuse during the year.

ANGUS WOMENS AID LTD
(A Company Limited by Guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2016

Achievements and performance

a. REVIEW OF ACTIVITIES

As the Board of Angus Women's Aid we continue to provide a wide range of skills to ensure a high level of governance and support for the CEO and her staff. We hold responsibility for the maintenance of our charitable status and registration with the Office of the Scottish Charities Regulator.

One of the key areas of development we had identified was the recruitment of new directors to meet the diversifying governance needs of the organisation as Angus Women's Aid encounters the wider implications of Violence Against Women and Girls as outlined in Scottish Government's strategic document "Equally Safe". During the past year we have begun this process and were successful in recruiting new directors but will continue to develop the Board in the coming year.

This has proved to be another demanding year for Angus Women's Aid with extensive changes in welfare rights, pension rules and a landscape of funding cuts all leading to new challenges.

In common with many other voluntary agencies we have had to rework our budget to ensure that the impact of reductions in grant funding in conjunction with increased costs for the new auto-enrolment requirements do not mean a loss of service provision for the women, children and young people we support. We comply fully with the new government pension rules and our statutory obligations to give our staff a fair pension scheme.

During the past year demand for our Outreach Service has increased significantly as has the demand for our Children's Service. We are looking at different ways of meeting these demands without impacting on the rest of our services and have begun the process of restructuring to meet local needs and funding restrictions. We will also be implementing several "tests of change" over the coming months in a bid to provide the very best service possible for women and children using our services. Our multi-disciplinary team will continue to work in partnership with other organisations, both statutory and voluntary to fulfil our mission "to make Angus a safer place to live so that women and children can realise their full potential".

We were again successful in securing funding for the Angus MIA (MARAC Independent Advocacy) Service which, although completely independent from our women's support service, sits within Angus Women's Aid.

In February of this year we began talks to bring eminent academic and activist Professor Evan Stark to Angus. Professor Stark has argued that, in order to work effectively, it is necessary to reframe domestic abuse as a pattern of behaviour which seeks to take away the victim's liberty or freedom. He calls this coercive control. With the proposal to change the law in Scotland to take into account coercive control we intend to host a seminar which will help explore what we mean by the term coercive control and look at the impact this has on children, on mothering and the dilemmas it poses in relation to child protection. We look forward to welcoming Professor Stark to Angus in the coming year.

This will tie in with the research we are undertaking in partnership with Dr. Ian Barron of the University of Dundee looking at the impact of coercive control on children, for which we now have the initial findings. Papers, which have been co-authored by our CEO and Dr Barron, are being sent to peer review journals.

As Trustees of Angus Women's Aid we look forward to developing and expanding our services for women, children and young people in Angus and to meeting any challenges the future holds.

ANGUS WOMENS AID LTD
(A Company Limited by Guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2016

Financial review

a. GOING CONCERN

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. RESERVES POLICY

The charity's current reserve policy is maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to approximately 3 months unrestricted expenditure. The charity has unrestricted funds which meet this reserves policy. This ensures that there will be sufficient funds to cover management, administration and support costs. The charity hold reserves amounting to £128,265 at 31 March 2016. Restricted reserves amounted to £8,434

c. PRINCIPAL FUNDING

The Principal Funds received during the year were from Angus Council and Scottish Government.

Structure, governance and management

a. CONSTITUTION

The company, which is a recognised charity in Scotland, is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 5 April 2004.

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

c. ORGANISATIONAL STRUCTURE AND DECISION MAKING

The Trustees, who meet every month, administer the group. The manager, Anne Brown is 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.

This report was approved by the Trustees on 28 September 2016 and signed on their behalf by:


Elisabeth Hill OBE
Trustee

ANGUS WOMENS AID LTD
(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2016

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ANGUS WOMENS AID LTD

I report on the financial statements of the company for the year ended 31 March 2016 which are set out on pages 6 to 20.

This report is made solely to the company's Trustees, as a body, in accordance with regulation 11 of the Charities Accounts (Scotland) Regulations 2006. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The Trustees, who are also the directors of the company for the purposes of company law, are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 (the Act) and the Charities Accounts (Scotland) Regulations 2006 (the Accounts Regulations). The Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 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 REPORT

My examination was carried out in accordance with regulation 11 of the Accounts Regulations. An examination includes a review of the accounting records kept by the company 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 seeking explanations from you as 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 accounts.

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 requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and regulation 4 of the Accounts Regulations; and
 - to prepare financial statements which accord with the accounting records and comply with regulation 8 of the Accounts Regulationshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed: *Lesley Campbell*
Lesley Campbell CA (Independent Examiner)

Dated: 28 September 2016

FINDLAY & COMPANY
Peasiehill Road
Arbroath
Angus

ANGUS WOMENS AID LTD
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2016**

	Note	Unrestricted funds 2016 £	Restricted funds 2016 £	Total funds 2016 £	As restated Total funds 2015 £
INCOME FROM:					
Donations and capital grants		18,098	253,653	271,751	270,262
Investments	4	236	-	236	232
Charitable activities	3	44,753	-	44,753	42,708
TOTAL INCOME		63,087	253,653	316,740	313,202
EXPENDITURE ON:					
Charitable activities	7	53,070	254,306	307,376	317,793
TOTAL EXPENDITURE	8	53,070	254,306	307,376	317,793
NET INCOME / (EXPENDITURE) BEFORE TRANSFERS					
Transfers between Funds	16	10,017 (1,111)	(653) 1,111	9,364 -	(4,591) -
NET INCOME / (EXPENDITURE)		8,906	458	9,364	(4,591)
RECONCILIATION OF FUNDS:					
Total funds brought forward		110,925	7,976	118,901	123,492
TOTAL FUNDS CARRIED FORWARD		119,831	8,434	128,265	118,901

All activities relate to continuing operations.

The notes on pages 9 to 20 form part of these financial statements.

ANGUS WOMENS AID LTD
(A Company Limited by Guarantee)
REGISTERED NUMBER: SC272882

BALANCE SHEET
AS AT 31 MARCH 2016

	Note	£	2016 £	£	As restated 2015 £
FIXED ASSETS					
Tangible assets	12		1,009		3,114
Investments	13		100		100
			<u>1,109</u>		<u>3,214</u>
CURRENT ASSETS					
Debtors	14	23,144		22,761	
Cash at bank and in hand		114,199		100,208	
		<u>137,343</u>		<u>122,969</u>	
CREDITORS: amounts falling due within one year	15	(10,187)		(7,282)	
NET CURRENT ASSETS			<u>127,156</u>		<u>115,687</u>
NET ASSETS			<u>128,265</u>		<u>118,901</u>
CHARITY FUNDS					
Restricted funds	16		8,434		7,976
Unrestricted funds	16		119,831		110,925
TOTAL FUNDS			<u>128,265</u>		<u>118,901</u>

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved by the Trustees on 28 September 2016 and signed on their behalf, by:


Elisabeth Hill OBE

The notes on pages 9 to 20 form part of these financial statements.

ANGUS WOMENS AID LTD
(A Company Limited by Guarantee)

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2016

	Note	2016 £	2015 £
Cash flows from operating activities			
Net cash provided by/(used in) operating activities	18	13,991	<i>(17,678)</i>
Change in cash and cash equivalents in the year	19	13,991	<i>(17,678)</i>
Cash and cash equivalents brought forward		100,208	<i>117,886</i>
Cash and cash equivalents carried forward		114,199	<i>100,208</i>

ANGUS WOMENS AID LTD
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006

Angus Womens Aid meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Reconciliation with previous Generally Accepted Accounting Practice

In preparing these accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

After a detailed review, we have concluded that there is a restatement of comparative figures required in respect of accrued holiday pay amounting to £2,792. There are no other items required to be restated in respect of the comparative year.

1.3 Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

1.4 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

ANGUS WOMENS AID LTD
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016

1. ACCOUNTING POLICIES (continued)

1.5 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' Report for more information about their contribution.

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

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and those costs relating to meeting constitutional and statutory requirements of the charity and include audit fees and costs linked to the strategic management and governance of the charity.

1.7 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties.

ANGUS WOMENS AID LTD
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016

1. ACCOUNTING POLICIES (continued)

1.8 Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures and fittings	-	25% Reducing Balance
Computer equipment	-	33% Straight Line

1.9 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading 'Gains/(losses) on investments' in the Statement of Financial Activities Incorporating Income and Expenditure Account.

1.10 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

1.11 Debtors

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

1.12 Cash at Bank and in hand

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

1.13 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.14 Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

ANGUS WOMENS AID LTD
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016**

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2016 £	Restricted funds 2016 £	2016 £	2015 £
Donations	5,843	-	5,843	3,662
Scottish Government -CYP	-	100,132	100,132	100,132
University of Dundee	1,000	-	1,000	700
SG Improvements	10,000	-	10,000	-
Scottish Government - MIA	-	29,866	29,866	29,866
GIRFEC	1,255	-	1,255	2,000
Tayside MARAC	-	-	-	11,222
Angus Council - SLA Supporting People	-	68,706	68,706	67,731
Santander	-	5,000	5,000	-
Foundation Scotland	-	-	-	5,000
Scottish Government -VAWG	-	49,949	49,949	49,949
Total donations and legacies	<u>18,098</u>	<u>253,653</u>	<u>271,751</u>	<u>270,262</u>

In 2015, of the total income from donations and legacies, £4,362 was to unrestricted and £265,900 was to restricted funds

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2016 £	Restricted funds 2016 £	Total funds 2016 £	Total funds 2015 £
Angus Womens Aid	<u>44,753</u>	<u>-</u>	<u>44,753</u>	<u>42,708</u>

In 2015, of the total income from charitable activities, £42,708 was to unrestricted funds and £ NIL was to restricted funds.

4. INVESTMENT INCOME

	Unrestricted funds 2016 £	Restricted funds 2016 £	Total funds 2016 £	Total funds 2015 £
Investment income	<u>236</u>	<u>-</u>	<u>236</u>	<u>232</u>

In 2015, of the total investment income, £ 232 was to unrestricted funds and £ NIL was to restricted funds.

ANGUS WOMENS AID LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016**

5. DIRECT COSTS

	Basis of Allocation	Governance £	Angus Womens Aid £	Total 2016 £	Total 2015 £
Other Staff Cost	Direct	-	16,090	16,090	14,386
Rent and insurance	Direct	-	40,007	40,007	40,693
Refuge deposits returned	Direct	-	215	215	155
Light & heat	Direct	-	2,744	2,744	3,966
Repairs and maintenance	Direct	-	2,489	2,489	4,378
Cleaning	Direct	-	792	792	945
Funding to Police Scotland for admin post	Direct	-	-	-	10,665
Licenses and permits	Direct	-	2,196	2,196	2,179
Consultancy fees	Direct	-	-	-	1,200
Telephone	Direct	-	4,513	4,513	3,884
IT Costs	Direct	-	6,549	6,549	7,882
Print, postage and stationery	Direct	-	3,088	3,088	1,912
Bank Charges	Direct	-	29	29	10
Sundries	Direct	-	2,421	2,421	2,929
Trustees - Board expenses	Direct	-	-	-	255
Independent examiner's remuneration	Direct	4,600	-	4,600	5,660
Professional fees	Direct	-	-	-	183
Wages and salaries	Direct	-	193,590	193,590	189,560
National insurance	Direct	-	15,438	15,438	14,400
Subtotal		4,600	290,161	294,761	305,242
Other direct costs		-	1	1	-
		4,600	290,162	294,762	305,242

In 2015, the company incurred the following Direct costs:

£305,242 in respect of Angus Womens Aid

6. SUPPORT COSTS

	Basis of Allocation	Angus Womens Aid £	Total 2016 £	Total 2015 £
Rent and insurance	20% of total	1,821	1,821	1,821
Depreciation	Direct	2,105	2,105	2,218
Wages and salaries	Time	8,688	8,688	8,512
		12,614	12,614	12,551

ANGUS WOMENS AID LTD
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016**

6. SUPPORT COSTS (continued)

In 2015, the company incurred the following Support costs:

£12,551 in respect of Angus Womens Aid

7. GOVERNANCE COSTS

	Unrestricted funds 2016 £	Restricted funds 2016 £	Total funds 2016 £	Total funds 2015 £
Direct costs - Governance	-	4,600	4,600	6,098

8. ANALYSIS OF RESOURCES EXPENDED BY EXPENDITURE TYPE

	Staff costs 2016 £	Other costs 2016 £	Total 2016 £	Total 2015 £
Angus Womens Aid	217,716	85,059	302,775	311,695
Expenditure on governance	-	4,600	4,600	6,098
	<u>217,716</u>	<u>89,659</u>	<u>307,375</u>	<u>317,793</u>

9. NET INCOMING RESOURCES/(RESOURCES EXPENDED)

This is stated after charging:

	2016 £	2015 £
Depreciation of tangible fixed assets: - owned by the charity	<u>2,105</u>	<u>2,218</u>

During the year, no Trustees received any remuneration (2015 - £NIL).

During the year, no Trustees received any benefits in kind (2015 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2015 - £NIL).

10. INDEPENDENT EXAMINATION

The Independent Examiner's remuneration amounts to an Independent Examination fee of £4,600 (2015 - £3,700).

ANGUS WOMENS AID LTD
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016**

11. STAFF COSTS

Staff costs were as follows:

	2016 £	2015 £
Wages and salaries	202,278	198,072
Social security costs	15,438	14,400
	<u>217,716</u>	<u>212,472</u>

The average number of persons employed by the company during the year was as follows:

	2016 No.	2015 No.
Employees	<u>9</u>	<u>10</u>

No employee received remuneration amounting to more than £60,000 in either year.

The average monthly numbers of employees during the year, calculated on the basis of full time equivalents, was 7 (2015 - 7).

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Total £
Cost			
At 1 April 2015 and 31 March 2016	<u>4,596</u>	<u>13,546</u>	<u>18,142</u>
Depreciation			
At 1 April 2015	3,251	11,777	15,028
Charge for the year	<u>336</u>	<u>1,769</u>	<u>2,105</u>
At 31 March 2016	<u>3,587</u>	<u>13,546</u>	<u>17,133</u>
Net book value			
At 31 March 2016	<u>1,009</u>	<u>-</u>	<u>1,009</u>
At 31 March 2015	<u>1,345</u>	<u>1,769</u>	<u>3,114</u>

ANGUS WOMENS AID LTD
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016**

13. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
Market value	
At 1 April 2015 and 31 March 2016	100
Historical cost	100

Subsidiary undertakings

The following were subsidiary undertakings of the company:

Name	Holding
Angus Women's Aid (Trading) Ltd	100%
The aggregate of the share capital and reserves as at 31 March 2016 and of the profit or loss for the year ended on that date for the subsidiary undertakings were as follows:	

Name	Aggregate of share capital and reserves £	Profit/(loss) £
Angus Women's Aid (Trading) Ltd	(1,663)	(1,763)

Investments at market value comprise:

	2016 £	2015 £
Group	100	100

All the fixed asset investments are held in the UK

14. DEBTORS

	2016 £	2015 £
Amounts owed by group undertakings	19,900	19,900
Other debtors	1,503	1,188
Prepayments and accrued income	1,741	1,673
	23,144	22,761

All inter company loans are charged at 0% interest and are repayable on demand.

ANGUS WOMENS AID LTD
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016**

15. CREDITORS: Amounts falling due within one year

	2016 £	As restated 2015 £
Accruals and deferred income	10,187	7,282

16. STATEMENT OF FUNDS

	Brought Forward As restated £	Income £	Expenditure £	Transfers in/out £	Carried Forward £
Unrestricted funds					
Unrestricted Reserve	110,925	63,087	(53,070)	(1,111)	119,831
Restricted funds					
Foundation Scotland	3,561	-	(850)	-	2,711
Scottish Government - VSDF	2,915	-	(2,600)	-	315
GIRFEC	1,360	-	(952)	-	408
Scottish Government - MIA	-	29,866	(30,159)	293	-
SLA	-	68,706	(69,102)	396	-
Scottish Government - CSF	140	100,132	(100,563)	291	-
Scottish Government - VAWG	-	49,949	(50,080)	131	-
Santander	-	5,000	-	-	5,000
	7,976	253,653	(254,306)	1,111	8,434
Total of funds	118,901	316,740	(307,376)	-	128,265

Purposes of restricted funds:

Foundation Scotland is to fund a part time volunteer coordinator.

Scottish Government - VSDF - awarded to invest in training staff to be confident, competent and better able to meet the demands of their service users.

GIRFEC is to cover the costs of a pilot scheme, Children Experiencing Domestic Abuse Recovery (CEDAR) programme.

Scottish Government - MIA - is funding towards staff costs.

SLA - Service Level Agreement agreement from Angus Council.

Scottish Government - CSF - is for costs relating to the children and young persons project.

Scottish Government - VAWG - is funding to cover costs of violence against women.

Santander - funding is for costs relating to an oral translation and interpretation project.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016**

SUMMARY OF FUNDS

	Brought Forward <i>As restated</i> £	Income £	Expenditure £	Transfers in/out £	Carried Forward £
General funds	110,925	63,087	(53,070)	(1,111)	119,831
Restricted funds	7,976	253,653	(254,306)	1,111	8,434
	<u>118,901</u>	<u>316,740</u>	<u>(307,376)</u>	<u>-</u>	<u>128,265</u>

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds 2016 £	Restricted funds 2016 £	Total funds 2016 £	<i>As restated</i> Total funds 2015 £
Tangible fixed assets	1,009	-	1,009	3,114
Fixed asset investments	100	-	100	100
Current assets	128,784	8,559	137,343	122,969
Creditors due within one year	(5,062)	(5,125)	(10,187)	(7,282)
	<u>119,831</u>	<u>8,434</u>	<u>128,265</u>	<u>118,901</u>

**18. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW
FROM OPERATING ACTIVITIES**

	2016 £	<i>As restated</i> 2015 £
Net income/(expenditure) for the year (as per Statement of financial activities)	9,364	(4,591)
Adjustment for:		
Depreciation charges	2,105	2,218
Losses on investments	-	(100)
Increase in debtors	(383)	(19,159)
Increase in creditors	2,905	3,954
Net cash provided by/(used in) operating activities	<u>13,991</u>	<u>(17,678)</u>

19. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2016 £	2015 £
Cash in hand	114,199	100,208
Total	<u>114,199</u>	<u>100,208</u>

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NOTES TO THE FINANCIAL STATEMENTS
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20. OPERATING LEASE COMMITMENTS

At 31 March 2016 the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

	2016 £	2015 £
Amounts payable:		
Within 1 year	<u>1,500</u>	<u>1,500</u>
Amounts payable:		
Within 1 year	<u>1,500</u>	<u>1,500</u>

21. RELATED PARTY TRANSACTIONS

Name of related party: Angus Women's Aid (Trading) Ltd

Nature of relationship: Wholly owned subsidiary company

Nature of transaction: Amounts outstanding from Angus Women's Aid (Trading) Ltd in respect of the intercompany loan at the year end was £19,900 (2015 - £19,900). No interest is payable on this loan and the loan is repayable on demand.

Name of related party: J Barron, R Blair, H Rasche, E C Hill OBE

Nature of relationship: Trustees

Nature of transaction: During the year, trustees received reimbursed expenses amounting to £165 (2015 - £164).

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22. FIRST TIME ADOPTION OF FRS 102

It is the first year that the company has presented its financial statements under SORP 2015 and FRS 102. The following disclosures are required in the year of transition. The last financial statements prepared under previous UK GAAP were for the year ended 31 March 2015 and the date of transition to FRS 102 and SORP 2015 was therefore 1 April 2014. As a consequence of adopting FRS 102 and SORP 2015, a number of accounting policies have changed to comply with those standards.

Reconciliations and descriptions of the effect of the transition to FRS 102 and SORP 2015 on total funds and net income/(expenditure) for the comparative period reported under previous UK GAAP and SORP 2005 are given below.

RECONCILIATION OF TOTAL FUNDS	<i>1 April 2014</i>	<i>31 March 2015</i>
	£	£
Total funds under previous UK GAAP	123,492	121,693
Holiday pay accrued	-	(2,792)
Total funds reported under FRS 102	<u>123,492</u>	<u>118,901</u>

Reconciliation of net (expenditure)	<i>31 March 2015</i>
	£
Net (expenditure) previously reported under UK GAAP	(1,799)
Holiday pay accrued	(2,792)
Net movement in funds reported under FRS 102	<u>(4,591)</u>

Explanation of changes to previously reported funds and net income/expenditure:

- A In applying the requirement to restate, an additional cost of £2,792 was recognised relating to accrued holiday pay. No other restatements were required.