



ANGUS WOMENS AID LTD

(A Company Limited by Guarantee)

**UNAUDITED TRUSTEES' REPORT AND
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MARCH 2017

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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 2017**

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 2017

The Trustees present their annual report together with the financial statements of for the 1 April 2016 to 31 March 2017. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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) as amended by Update Bulletin 1 (effective 1 January 2015).

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 specialist domestic abuse services for women, children and young people who have been affected by domestic abuse. These services include refuge accommodation and support, domestic abuse advocacy and the MIA service for women deemed to be at the highest risk of serious injury. In addition to the specialist domestic abuse services for women, children and young people who have been affected by domestic abuse Angus Women's Aid has delivered a range of prevention programmes in schools, nurseries and youth groups across Angus.

ANGUS WOMENS AID LTD
(A Company Limited by Guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2017

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.

Given the difficult landscape that all charities are currently operating under due to austerity measures the Trustees identified last year that the recruitment of new directors was a priority for the organisation in order to ensure we were meeting the governance needs of the organisation as Angus Women's Aid continues to work in the broader Violence against Women and children work stream under Scottish Government's strategy document "Equally Safe". Angus Women's Aid has added new directors to its Board of Trustees but will continue to make the development of the Board a high priority.

This year has proved to be a year of challenges and successes. The restructuring of statutory partners as they struggle with funding cuts has proved problematic but also led to new opportunities for partnership working. Angus women's Aid has not been immune to the impact of the current landscape of funding cuts both in real and actual terms and this has led to another demanding year for the CEO and the staff team as they continued to deliver high quality services to women, children and young people affected by domestic abuse. The recent Care Inspectorate inspection, February 2017, report is a measure of how successful they have been with Angus Women's Aid being assessed as "very good" across all quality themes. The inspector noted that "Angus Women's Aid provided a responsive, flexible service to women (and their children) affected by domestic abuse. Within the team, staff were skilled in providing domestic and practical support and domestic abuse advocacy". The Trustees are fully cognisant of the challenges yet to come as the ongoing welfare reform programme and funding cuts continue.

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.

Demand for our Outreach and Children's services has continued to increase throughout the year. Due to the success of the "tests of change" we piloted last year we will be restructuring how we deliver our Outreach Services in 2017 to ensure that we continue to deliver high quality specialist domestic abuse services to women, children and young people. Our Children's Service has noted an alarming increase in the number of young people who are disclosing domestic abuse in their own relationships. Throughout these challenging times 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.

Looking ahead to the new law on coercive control we invited eminent academic and activist Professor Evan Stark to present a seminar in Angus. We were delighted to welcome him to Angus in June 2016. 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. Professor Stark presented 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.

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 2017

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.

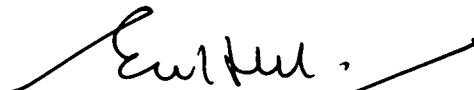
b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

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 CEO, 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 5 September 2017 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 2017

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 2017 which are set out on pages 7 to 21.

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.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on the after 1 January 2015.

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.

ANGUS WOMENS AID LTD
(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2017

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, Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) and in other respects comply with regulation 8 of the Accounts Regulations
- have 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: 5 September 2017

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 2017**

		Unrestricted funds 2017 £	Restricted funds 2017 £	Total funds 2017 £	<i>As restated Total funds 2016 £</i>
	Note				
INCOME FROM:					
Donations and legacies	2	5,121	265,229	270,350	271,751
Charitable activities	3	38,719	-	38,719	44,753
Investments	4	92	-	92	236
TOTAL INCOME		43,932	265,229	309,161	316,740
EXPENDITURE ON:					
Charitable activities	7	42,308	267,072	309,380	307,376
TOTAL EXPENDITURE	8	42,308	267,072	309,380	307,376
NET INCOME / (EXPENDITURE) BEFORE TRANSFERS					
Transfers between Funds	16	1,624 (4,582)	(1,843) 4,582	(219) -	9,364 -
NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES		(2,958)	2,739	(219)	9,364
NET MOVEMENT IN FUNDS		(2,958)	2,739	(219)	9,364
RECONCILIATION OF FUNDS:					
Total funds brought forward		109,831	18,434	128,265	118,901
TOTAL FUNDS CARRIED FORWARD		106,873	21,173	128,046	128,265

The notes on pages 9 to 21 form part of these financial statements.

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

BALANCE SHEET
AS AT 31 MARCH 2017

	Note	£	2017 £	As restated 2016 £
FIXED ASSETS				
Tangible assets	12		757	1,009
Investments	13		100	100
			<u>857</u>	<u>1,109</u>
CURRENT ASSETS				
Debtors	14	25,066		23,144
Cash at bank and in hand		108,208		114,199
		<u>133,274</u>		<u>137,343</u>
CREDITORS: amounts falling due within one year	15	(6,085)		(10,187)
NET CURRENT ASSETS			<u>127,189</u>	<u>127,156</u>
NET ASSETS			<u>128,046</u>	<u>128,265</u>
CHARITY FUNDS				
Restricted funds	16		21,173	18,434
Unrestricted funds	16		106,873	109,831
TOTAL FUNDS			<u>128,046</u>	<u>128,265</u>

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

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 and authorised for issue by the Trustees on 5 September 2017 and signed on their behalf, by:


Elisabeth Hill OBE

The notes on pages 9 to 21 form part of these financial statements.

ANGUS WOMENS AID LTD
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017

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.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

Angus Womens Aid Ltd 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.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £0.

1.2 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.

1.3 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.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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 2017

1. ACCOUNTING POLICIES (continued)

1.4 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.

1.5 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.

1.6 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
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017

1. ACCOUNTING POLICIES (continued)

1.7 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

1.8 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.

1.9 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.

1.10 Debtors

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

1.11 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.

1.12 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.

1.13 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
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017**

1. ACCOUNTING POLICIES (continued)

1.14 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2017 £	Restricted funds 2017 £	Total funds 2017 £	Total funds 2016 £
Donations	2,271	-	2,271	5,843
Grants	2,850	265,229	268,079	265,908
Total donations and legacies	5,121	265,229	270,350	271,751
<i>Total 2016</i>	<i>18,098</i>	<i>253,653</i>	<i>271,751</i>	

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2017 £	Restricted funds 2017 £	Total funds 2017 £	Total funds 2016 £
Angus Womens Aid	38,719	-	38,719	44,753
Total 2016	44,753	-	44,753	

4. INVESTMENT INCOME

	Unrestricted funds 2017 £	Restricted funds 2017 £	Endowment funds 2017 £	Total funds 2017 £	Total funds 2016 £
Investment income	92	-	-	92	236
Total 2016	236	-	-	236	

ANGUS WOMENS AID LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017**

5. DIRECT COSTS

	Basis of Allocation	Governance £	Angus Womens Aid £	Total 2017 £	Total 2016 £
Other Staff Cost	Direct	-	11,953	11,953	16,090
Rent and insurance	Direct	-	39,097	39,097	40,007
Refuge deposits returned	Direct	-	290	290	215
Light & heat	Direct	-	3,122	3,122	2,744
Repairs and maintenance	Direct	-	3,694	3,694	2,489
Cleaning	Direct	-	149	149	792
Licenses and permits	Direct	-	2,323	2,323	2,196
Telephone	Direct	-	4,620	4,620	4,513
IT Costs	Direct	-	6,367	6,367	6,549
Print, postage and stationery	Direct	-	2,014	2,014	3,088
Bank Charges	Direct	-	124	124	29
Sundries	Direct	-	1,201	1,201	2,422
Independent examiner's remuneration	Direct	4,600	-	4,600	4,600
Professional fees	Direct	1,395	-	1,395	-
Wages and salaries	Direct	-	199,934	199,934	193,590
National insurance	Direct	-	16,095	16,095	15,438
Pension cost	Direct	-	1,610	1,610	-
		5,995	292,593	298,588	294,762
<i>At 31 March 2016</i>		4,600	290,162	294,762	

6. SUPPORT COSTS

	Basis of Allocation	Angus Womens Aid £	Total 2017 £	Total 2016 £
Rent and insurance	20% of total	1,821	1,821	1,821
Depreciation	Direct	252	252	2,105
Wages and salaries	Time	8,719	8,719	8,688
		10,792	10,792	12,614
<i>At 31 March 2016</i>		12,614	12,614	

ANGUS WOMENS AID LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017**

7. GOVERNANCE COSTS

	Unrestricted funds 2017 £	Restricted funds 2017 £	Total funds 2017 £	Total funds 2016 £
Governance costs	175	5,820	5,995	4,600

8. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Staff costs 2017 £	Other costs 2017 £	Total 2017 £	Total 2016 £
Angus Womens Aid	226,358	77,027	303,385	302,776
Expenditure on governance	-	5,995	5,995	4,600
	<u>226,358</u>	<u>83,022</u>	<u>309,380</u>	<u>307,376</u>
Total 2016	<u>217,716</u>	<u>89,659</u>	<u>307,375</u>	

9. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2017 £	2016 £
Depreciation of tangible fixed assets: - owned by the charity	<u>252</u>	<u>2,105</u>

During the year, no Trustees received any remuneration (2016 - £NIL).

During the year, no Trustees received any benefits in kind (2016 - £NIL).

3 Trustees received reimbursement of expenses amounting to £254 in the current year, (2016 - 1
Trustee - £165).

10. INDEPENDENT EXAMINATION

The Independent Examiner's remuneration amounts to an Independent Examination fee of £4,600 (2016 - £4,600) and other professional fees of £1,395 (2016 - £NIL).

ANGUS WOMENS AID LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017**

11. STAFF COSTS

Staff costs were as follows:

	2017 £	2016 £
Wages and salaries	208,653	202,278
Social security costs	16,095	15,438
Other pension costs	1,610	-
	<u>226,358</u>	<u>217,716</u>

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

	2017 No.	2016 No.
Employees	9	9

Average headcount expressed as a full time equivalent:

	2017 No.	2016 No.
Employees	7	7

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

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Total £
Cost			
At 1 April 2016 and 31 March 2017	4,596	13,546	18,142
Depreciation			
At 1 April 2016	3,587	13,546	17,133
Charge for the year	252	-	252
At 31 March 2017	3,839	13,546	17,385
Net book value			
At 31 March 2017	757	-	757
At 31 March 2016	1,009	-	1,009

ANGUS WOMENS AID LTD
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017**

13. FIXED ASSET INVESTMENTS

Shares in
group
undertakings
£

Market value

At 1 April 2016 and 31 March 2017

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 2017 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	(5,363)	(5,463)

Investments at market value comprise:

	2017 £	2016 £
Group	100	100

All the fixed asset investments are held in the UK

14. DEBTORS

	2017 £	2016 £
Amounts owed by group undertakings	19,900	19,900
Other debtors	3,394	1,503
Prepayments and accrued income	1,772	1,741
	25,066	23,144

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

ANGUS WOMENS AID LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017**

15. CREDITORS: Amounts falling due within one year

	2017 £	2016 £
Accruals and deferred income	6,085	10,187

16. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2016 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2017 £
Designated funds					
IT reserve	-	-	-	15,000	15,000
Redundancy reserve	-	-	-	29,006	29,006
	-	-	-	44,006	44,006
General funds					
General Fund	109,831	43,932	(42,308)	(48,588)	62,867
Total Unrestricted funds	109,831	43,932	(42,308)	(4,582)	106,873
Restricted funds					
Foundation Scotland/Robertson Trust	2,711	15,000	(11,538)	-	6,173
Scottish Government - VSDF	315	-	(315)	-	-
GIRFEC	408	-	(408)	-	-
Scottish Government - MIA	-	29,866	(30,776)	910	-
SLA	-	70,282	(73,467)	3,185	-
Scottish Government - CSF	-	100,132	(100,199)	67	-
Scottish Government - VAWG	-	49,949	(50,369)	420	-
Santander	5,000	-	-	-	5,000
SG Improvement Grant	10,000	-	-	-	10,000
	18,434	265,229	(267,072)	4,582	21,173
Total of funds	128,265	309,161	(309,380)	-	128,046

ANGUS WOMENS AID LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017**

16. STATEMENT OF FUNDS (continued)

STATEMENT OF FUNDS - PRIOR YEAR

	<i>Balance at 1 April 2015 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 March 2016 £</i>
Designated funds						
	-	-	-	-	-	-
General funds						
General Fund	110,925	53,087	(53,070)	(1,111)	-	109,831
	110,925	53,087	(53,070)	(1,111)	-	109,831
Total Unrestricted funds	110,925	53,087	(53,070)	(1,111)	-	109,831
Restricted funds						
Foundation						
Scotland/Robertson Trust	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
SG Improvement Grant	-	10,000	-	-	-	10,000
	7,976	263,653	(254,306)	1,111	-	18,434
Total of funds	118,901	316,740	(307,376)	-	-	128,265

ANGUS WOMENS AID LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017**

16. STATEMENT OF FUNDS (continued)

Purposes of designated funds:

IT reserve - The trustees have set aside £15,000 within a designated reserve in order to fund the future cost of a new network and GDPR security protocols.

Redundancy reserve - The trustees have set aside £29,006 within a designated reserve in order to cover costs in the event of staff redundancies.

Purposes of restricted funds:

Foundation Scotland/Roberston Trust - awarded to cover training worker salary.

Robertson Trust - awarded to cover training worker salary.

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.

SG Improvement Grant - awarded to improve the resilience and infrastructure of local Women's Aid groups to assist them to become more sustainable: and to support them to cope with the anticipated increase in referrals as a result of the new Domestic Abuse and Forced Marriage Helpline.

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 April 2016 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2017 £
Designated funds	-	-	-	44,006	44,006
General funds	109,831	43,932	(42,308)	(48,588)	62,867
	<u>109,831</u>	<u>43,932</u>	<u>(42,308)</u>	<u>(4,582)</u>	<u>106,873</u>
Restricted funds	18,434	265,229	(267,072)	4,582	21,173
	<u>128,265</u>	<u>309,161</u>	<u>(309,380)</u>	<u>-</u>	<u>128,046</u>

ANGUS WOMENS AID LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017**

16. STATEMENT OF FUNDS (continued)

SUMMARY OF FUNDS - PRIOR YEAR

	<i>Balance at 1 April 2015 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2016 £</i>
General funds	110,925	53,087	(53,070)	(1,111)	109,831
	<u>110,925</u>	<u>53,087</u>	<u>(53,070)</u>	<u>(1,111)</u>	<u>109,831</u>
Restricted funds	7,976	263,653	(254,306)	1,111	18,434
	<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

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2017 £	Restricted funds 2017 £	Total funds 2017 £
Tangible fixed assets	757	-	757
Fixed asset investments	100	-	100
Current assets	107,237	26,037	133,274
Creditors due within one year	(1,221)	(4,864)	(6,085)
	<u>106,873</u>	<u>21,173</u>	<u>128,046</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2016 £	Restricted funds 2016 £	Total funds 2016 £
Tangible fixed assets	1,009	-	1,009
Fixed asset investments	100	-	100
Current assets	113,784	23,559	137,343
Creditors due within one year	(5,062)	(5,125)	(10,187)
	<u>109,831</u>	<u>18,434</u>	<u>128,265</u>

ANGUS WOMENS AID LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017

18. PENSION COMMITMENTS

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £1,610 (2016 - £NIL).

19. OPERATING LEASE COMMITMENTS

At 31 March 2017 the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

	2017 £	2016 £
Amounts payable:		
Within 1 year	<u>1,500</u>	<u>1,500</u>

20. 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 (2016 - £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 £254 (2016 - £165).