

**ANGUS WOMENS AID LTD**  
**(A Company Limited by Guarantee)**

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2020**



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**ANGUS WOMENS AID LTD**  
**(A Company Limited by Guarantee)**

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<b>Charity Detailed Income and Expenditure Account and Summaries</b>	

**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 2020**

**Trustees** Julie Kinnear  
Davina Campbell  
Jean Russell  
Jennifer Gutteridge (appointed 11 July 2019)

**Company registered  
number** SC272882

**Charity registered  
number** SC013604

**Registered office** 15 James Street  
Arbroath  
Angus  
DD11 1JP

**Company secretary** Anne Robertson Brown

**Accountants** Findlays  
Westway Enterprise Centre  
Peasiehill Road  
Arbroath  
Angus  
DD11 2NJ

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**ANGUS WOMENS AID LTD**

**(A Company Limited by Guarantee)**

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**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2020**

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The Trustees present their annual report together with the financial statements of the company for the year 1 April 2019 to 31 March 2020. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable 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 (FRS102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

**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 undertaken to achieve 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.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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**Achievements and performance**

**a. Main achievements of the company**

The Board of Angus Women's Aid continues to provide a wide range of skills and experience to ensure a high level of governance and support for the Executive Director and the staff team. We hold responsibility for the maintenance of our charitable status and registration with the Office of the Scottish Charities Regulator.

The recruitment of new directors continues to be a priority, and an induction pack and training programme was developed and implemented as part of regular board meetings.

This has been another year of challenges and successes. The ongoing 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 Executive Director and the staff team as they continued to deliver high quality services to women, children and young people affected by domestic abuse. The impact of new legislation regarding Coercive Control has proved challenging as all agencies attempt to work in partnership to keep women and children safe. Angus Women's Aid continues to strengthen its partnership working across both voluntary and statutory sectors in Angus, providing a range of training opportunities for partners.

Our highly skilled, dedicated team continue to deliver high quality specialist services to women, children and young people across Angus who have experienced domestic abuse. Increasing opportunities for volunteers within the service was a priority, with a wide range of strategies for recruitment and deployment developed. The work of the Participation Worker has been recognized at a national level, with young people delivering workshops at a Scottish conference.

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".

Angus Women's Aid continues to be forward thinking and 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.

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**ANGUS WOMENS AID LTD**  
**(A Company Limited by Guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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**Financial review**

**a. COVID-19 and Going concern**

As a result of the COVID-19 restrictions imposed earlier in the year, the charity has had to adapt in order to continue to deliver our service to women and any accompanying children who have experienced domestic abuse.

The charity secured a number of COVID related funds totalling £44,955 to cover loss of rental income and other general costs incurred throughout the pandemic.

We have renewed all bedding and soft furnishings within the refuges and also purchased freezers for all refuges so that women can self-isolate if necessary. We have purchased televisions and IT equipment to help lessen isolation.

As we continue into 2020-21 we look to adapt and expand our services to ensure they are resilient enough to meet the challenges of COVID-19 in the longer term.

The Trustees have acknowledged the uncertainty that COVID-19 poses and has taken various actions in order to mitigate the associated risks.

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.

At the year end the charity holds £157,418 (2019 - £164,150) in reserves, of which £118,866 is unrestricted and of this free reserves not invested in fixed assets or designated amount to £56,553 (2019 - £74,435). Amounts designated totalled £57,653 (2019 - £51,370).

**c. Principal funding**

The Principal Funds received during the year were from Angus Council and Scottish Government.  
**Structure, governance and management**

**a. Constitution**

Angus Womens Aid Ltd is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

**b. Methods 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 Memorandum of Association.

**ANGUS WOMENS AID LTD**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**Structure, governance and management (continued)**

**c. Organisational structure and decision-making policies**

The Trustees, who meet every month, administer the group. The CEO, Anne Robertson 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.

**Statement of Trustees' responsibilities**


The Trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102)
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 26 November 2020 and signed on their behalf by:

  
.....  
**Davina Campbell**  
(Trustee)

**ANGUS WOMENS AID LTD**  
**(A Company Limited by Guarantee)**

**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 MARCH 2020**

**Independent Examiner's Report to the Trustees of Angus Womens Aid Ltd**

I report on the accounts of the company for the year ended 31 March 2020 which are set out on pages 7 to 25.

**Respective Responsibilities of Trustees and Examiner**

The trustees, who are also 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) Regulation 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 Statement**

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 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 Regulationshave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable proper understanding of the financial statements to be reached.

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.

Signed: *Lesley Campbell*  
Lesley Campbell

Dated: 26 November 2020  
CA

**Findlays**  
Westway Enterprise Centre  
Peasiehill Road  
Arbroath  
Angus  
DD11 2NJ



**ANGUS WOMENS AID LTD**  
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2020**

	Note	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
<b>Income from:</b>					
Donations and legacies	3	14,107	294,710	308,817	328,028
Charitable activities	4	28,510	-	28,510	39,692
Investments	5	311	-	311	255
<b>Total income</b>		<b>42,928</b>	<b>294,710</b>	<b>337,638</b>	<b>367,975</b>
<b>Expenditure on:</b>					
Charitable activities	6	46,527	297,843	344,370	350,209
<b>Total expenditure</b>		<b>46,527</b>	<b>297,843</b>	<b>344,370</b>	<b>350,209</b>
<b>Net expenditure</b>		<b>(3,599)</b>	<b>(3,133)</b>	<b>(6,732)</b>	<b>17,766</b>
Transfers between funds	15	(1,615)	1,615	-	-
<b>Net movement in funds</b>		<b>(5,214)</b>	<b>(1,518)</b>	<b>(6,732)</b>	<b>17,766</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		124,080	40,070	164,150	146,384
Net movement in funds		(5,214)	(1,518)	(6,732)	17,766
<b>Total funds carried forward</b>		<b>118,866</b>	<b>38,552</b>	<b>157,418</b>	<b>164,150</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 10 to 25 form part of these financial statements.

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

**BALANCE SHEET**  
**AS AT 31 MARCH 2020**

	Note	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets	10	4,660	426
Investments	11	1	1
		<u>4,661</u>	<u>427</u>
<b>Current assets</b>			
Debtors	12	21,961	21,509
Cash at bank and in hand		138,048	146,406
		<u>160,009</u>	<u>167,915</u>
Creditors: amounts falling due within one year	13	(7,252)	(4,192)
<b>Net current assets</b>		<u>152,757</u>	<u>163,723</u>
<b>Total assets less current liabilities</b>		<u>157,418</u>	<u>164,150</u>
<b>Net assets excluding pension asset</b>		<u>157,418</u>	<u>164,150</u>
<b>Total net assets</b>		<u>157,418</u>	<u>164,150</u>
<b>Charity funds</b>			
Restricted funds	15	38,552	40,070
Unrestricted funds			
Designated funds	15	57,653	51,370
General funds	15	61,213	72,710
		<u>118,866</u>	<u>124,080</u>
<b>Total unrestricted funds</b>	15	<u>118,866</u>	<u>124,080</u>
<b>Total funds</b>		<u>157,418</u>	<u>164,150</u>

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

**BALANCE SHEET (CONTINUED)**  
**AS AT 31 MARCH 2020**


The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

  
Davina Campbell  
(Trustee)  
Date: 26 November 2020

The notes on pages 10 to 25 form part of these financial statements.

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**ANGUS WOMENS AID LTD**  
**(A Company Limited by Guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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**1. General information**

Angus Women's Aid Ltd is a charitable company limited by guarantee, incorporated in Scotland within the UK (company number SC272882). The address of the registered office is given on page 1 of these financial statements.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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.

**2.2 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.

**2.3 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.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

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

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

**2. Accounting policies (continued)**

**2.4 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.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.5 Government grants**

Government grants relating to tangible fixed assets are treated as deferred income and released to the *Statement of Financial Activities* over the expected useful lives of the assets concerned. Other grants are credited to the *Statement of Financial Activities* as the related expenditure is incurred.

**2.6 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 institution with whom the funds are deposited.

**2.7 Tangible fixed assets and depreciation**

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

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**2. Accounting policies (continued)**

**2.8 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 the 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 presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities.

Investments in subsidiaries are valued at cost less provision for impairment.

**2.9 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.

**2.10 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.

**2.11 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 in the Statement of Financial Activities as a finance cost.

**2.12 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.

**2.13 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.

**ANGUS WOMENS AID LTD**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

**2. Accounting policies (continued)**

**2.14 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.

**3. Income from donations and legacies**

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
<b>Donations</b>			
Donations	2,857	-	2,857
<b>Grants</b>			
HSPC	8,250	-	8,250
Cash For Kids	3,000	-	3,000
Foundation Scotland	-	7,000	7,000
Robertson Trust	-	10,000	10,000
Together Angus	-	16,965	16,965
Youngstart	-	12,407	12,407
<b>Government grants</b>			
Scottish Government - Equally Safe	-	179,947	179,947
Angus Council - SLA Supporting People	-	68,391	68,391
	<u>14,107</u>	<u>294,710</u>	<u>308,817</u>

**ANGUS WOMENS AID LTD**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**3. Income from donations and legacies (continued)**

	<i>Unrestricted funds 2019 £</i>	<i>Restricted funds 2019 £</i>	<i>Total funds 2019 £</i>
<b>Donations</b>			
Donations	2,741	-	2,741
<b>Grants</b>			
University of Dundee	3,520	-	3,520
Cash For Kids	2,000	-	2,000
Foundation Scotland	-	10,000	10,000
Robertson Trust	-	10,000	10,000
Together Angus	-	26,542	26,542
Youngstart	-	24,870	24,870
<b>Government grants</b>			
Scottish Government - Equally Safe	-	179,947	179,947
Angus Council - SLA Supporting People	-	68,408	68,408
	<u>8,261</u>	<u>319,767</u>	<u>328,028</u>

**4. Income from charitable activities**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>
Angus Council HB & Service User Contributions	28,147	28,147
Training income	289	289
Miscellaneous	74	74
	<u>28,510</u>	<u>28,510</u>



**ANGUS WOMENS AID LTD**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Angus Council HB & Service User Contribution	38,348	38,348
Training income	1,344	1,344
	<u>39,692</u>	<u>39,692</u>

**5. Investment income**

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Interest receivable	311	311
	<u>311</u>	<u>311</u>

	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Interest receivable	255	255
	<u>255</u>	<u>255</u>

**ANGUS WOMENS AID LTD**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

**6. Analysis of charitable activities**

	2020 £	2019 £
<b>Direct costs</b>		
Wages & Salaries	221,281	228,659
Employer's NI	16,050	14,607
Pension costs	4,421	3,148
Other Staff Cost	13,084	14,719
Rent and insurance	-	-
Refuge deposits returned	385	245
Light & heat	3,649	2,492
Repairs and maintenance	3,264	3,649
Cleaning	1,173	1,097
Funding to Police Scotland for admin post	-	1,642
Licenses and permits	2,120	2,167
Consultancy fees	-	420
Telephone	9,469	7,768
IT Costs	6,210	5,859
Print, postage and stationery	1,854	1,479
Bank Charges	176	183
Sundries	2,590	6,012
	285,726	294,146
<b>Governance costs</b>		
Independent examiner's fees	5,493	3,787
	5,493	3,787
<b>Support costs</b>		
Staff costs	8,844	8,944
Rent and insurance	1,200	1,821
Depreciation	2,366	142
	303,629	308,840

**ANGUS WOMENS AID LTD**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

**7. Independent examiner's remuneration**

	2020 £	2019 £
Fees payable to the company's independent examiner for the independent examination of the company's annual accounts	5,300	3,600
Fees payable to the company's independent examiner in respect of:		
All other services not included above	193	187
	<u>193</u>	<u>187</u>

**8. Staff costs**

	2020 £	2019 £
Wages and salaries	230,125	237,603
Social security costs	16,050	14,607
Contribution to defined contribution pension schemes	4,421	3,148
	<u>250,596</u>	<u>255,358</u>

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

	2020 No.	2019 No.
Employees	14	14

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

**9. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2019 - £NIL).

During the year ended 31 March 2020, no Trustee expenses have been incurred (2019 - £NIL).

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**NOTES TO THE FINANCIAL STATEMENTS  
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**10. Tangible fixed assets**

	Fixtures and fittings £	Computer equipment £	Total £
<b>Cost or valuation</b>			
At 1 April 2019	4,596	13,544	18,140
Additions	-	6,600	6,600
Disposals	(2,652)	(8,237)	(10,889)
At 31 March 2020	<u>1,944</u>	<u>11,907</u>	<u>13,851</u>
<b>Depreciation</b>			
At 1 April 2019	4,170	13,544	17,714
Charge for the year	86	2,200	2,286
On disposals	(2,572)	(8,237)	(10,809)
At 31 March 2020	<u>1,684</u>	<u>7,507</u>	<u>9,191</u>
<b>Net book value</b>			
At 31 March 2020	<u>260</u>	<u>4,400</u>	<u>4,660</u>
At 31 March 2019	<u>426</u>	<u>-</u>	<u>426</u>

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**11. Fixed asset investments**

	Investments in subsidiary companies £
<b>Cost or valuation</b>	
At 1 April 2019	1
<b>At 31 March 2020</b>	<u>1</u>
<b>Net book value</b>	
At 31 March 2020	1
At 31 March 2019	<u>1</u>

**Principal subsidiaries**

The following was a subsidiary undertaking of the company:

Name	Company number	Registered office or principal place of business	Class of shares	Holding
Angus Women's Aid (Trading) Ltd	SC461745	7 Lindsay Street, Arbroath, Angus, DD11 1RP	Ordinary	100%

The financial results of the subsidiary for the year were:

Name	Profit/ (Loss) for the period £	Net liabilities £
Angus Women's Aid (Trading) Ltd	(1,261)	(9,288)

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**12. Debtors**

	2020 £	2019 £
<b>Due within one year</b>		
Amounts owed by group undertakings	19,999	19,999
Prepayments and accrued income	1,962	1,510
	<u>21,961</u>	<u>21,509</u>

**13. Creditors: Amounts falling due within one year**

	2020 £	2019 £
Accruals and deferred income	<u>7,252</u>	<u>4,192</u>

**14. Financial instruments**

	2020 £	2019 £
<b>Financial assets</b>		
Financial assets measured at fair value through income and expenditure	<u>138,048</u>	<u>146,406</u>

Financial assets measured at fair value through income and expenditure comprise bank and cash held in hand.

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**NOTES TO THE FINANCIAL STATEMENTS  
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**15. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
IT reserve	15,000	-	-	-	15,000
Redundancy reserve	36,370	-	-	6,283	42,653
	<u>51,370</u>	<u>-</u>	<u>-</u>	<u>6,283</u>	<u>57,653</u>
<b>General funds</b>					
General fund	72,710	42,928	(46,527)	(7,898)	61,213
<b>Total Unrestricted funds</b>	<u>124,080</u>	<u>42,928</u>	<u>(46,527)</u>	<u>(1,615)</u>	<u>118,866</u>
<b>Restricted funds</b>					
Training Worker	6,442	-	(6,833)	391	-
Volunteer Services	-	17,000	-	-	17,000
SLA	-	68,391	(69,615)	1,224	-
Santander	5,000	-	-	-	5,000
SG Improvement Grant	10,000	-	-	-	10,000
Together Angus	7,023	16,965	(14,192)	-	9,796
Youngstart	11,940	12,407	(23,276)	-	1,071
Scottish Government - ES	(2,835)	179,947	(181,427)	-	(4,315)
Aberbrothock Skea Trust	2,500	-	(2,500)	-	-
	<u>40,070</u>	<u>294,710</u>	<u>(297,843)</u>	<u>1,615</u>	<u>38,552</u>
<b>Total of funds</b>	<u>164,150</u>	<u>337,638</u>	<u>(344,370)</u>	<u>-</u>	<u>157,418</u>

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

**15. Statement of funds (continued)**

**Statement of funds - prior year**

	Balance at 1 April 2018 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2019 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
IT reserve	15,000	-	-	-	15,000
Redundancy reserve	32,072	-	-	4,298	36,370
	<u>47,072</u>	<u>-</u>	<u>-</u>	<u>4,298</u>	<u>51,370</u>
<b>General funds</b>					
General fund	75,430	48,208	(46,245)	(4,683)	72,710
<b>Total Unrestricted funds</b>	<u>122,502</u>	<u>48,208</u>	<u>(46,245)</u>	<u>(385)</u>	<u>124,080</u>
<b>Restricted funds</b>					
Training Worker	6,358	20,000	(19,916)	-	6,442
SLA	-	68,408	(68,793)	385	-
Santander	5,000	-	-	-	5,000
SG Improvement Grant	10,000	-	-	-	10,000
Together Angus	-	26,542	(19,519)	-	7,023
Youngstart	618	24,870	(13,548)	-	11,940
Scottish Government - ES	(594)	179,947	(182,188)	-	(2,835)
Aberbrothock Skea Trust	2,500	-	-	-	2,500
	<u>23,882</u>	<u>319,767</u>	<u>(303,964)</u>	<u>385</u>	<u>40,070</u>
<b>Total of funds</b>	<u>146,384</u>	<u>367,975</u>	<u>(350,209)</u>	<u>-</u>	<u>164,150</u>



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**15. 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 £42,653 within a designated reserve in order to cover costs in the event of staff redundancies.

**Purposes of restricted funds:**

Training Worker - funded by Foundation Scotland and Roberston Trust cover salary costs.

Volunteer Services - funded by Foundation Scotland and Roberston Trust cover salary costs.

SLA - Service Level Agreement agreement from Angus Council.

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.

Together Angus - project funded through European Social Fund Aspiring Communities Fund. This is a partnership project with Voluntary Action Angus, Homestart Angus, Angus Citizen's Advice Bureau, and Tayside Council on Alcohol. The funding is to cover staff costs.

Youngstart - is funding towards the set up of Young Experts Group.

Scottish Government - ES - is funding towards staff costs, costs relating to the children and young persons project, and cover costs of violence against women. Overspend to be covered by future funding received.

Aberbrothock Skea Trust - is for costs relating to the refurbishment of refuge properties.

**16. Summary of funds**

**Summary of funds - current year**

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
Designated funds	51,370	-	-	6,283	57,653
General funds	72,710	42,928	(46,527)	(7,898)	61,213
Restricted funds	40,070	294,710	(297,843)	1,615	38,552
	<u>164,150</u>	<u>337,638</u>	<u>(344,370)</u>	<u>-</u>	<u>157,418</u>

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**NOTES TO THE FINANCIAL STATEMENTS  
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**16. Summary of funds (continued)**

**Summary of funds - prior year**

	Balance at 1 April 2018 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2019 £
Designated funds	47,072	-	-	- 4,298	51,370
General funds	75,430	48,208	(46,245)	(4,683)	72,710
Restricted funds	23,882	319,767	(303,964)	385	40,070
	<u>146,384</u>	<u>367,975</u>	<u>(350,209)</u>	<u>-</u>	<u>164,150</u>

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

**Analysis of net assets between funds - current period**

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	4,660	-	4,660
Fixed asset investments	1	-	1
Current assets	116,934	43,075	160,009
Creditors due within one year	(2,729)	(4,523)	(7,252)
<b>Total</b>	<u>118,866</u>	<u>38,552</u>	<u>157,418</u>

**Analysis of net assets between funds - prior period**

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £
Tangible fixed assets	426	-	426
Fixed asset investments	1	-	1
Current assets	123,653	44,262	167,915
Creditors due within one year	-	(4,192)	(4,192)
<b>Total</b>	<u>124,080</u>	<u>40,070</u>	<u>164,150</u>

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**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 £4,421 (2019 - £3,148).

**19. 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) Limited in respect of the intercompany loan at the year end was £19,999 (2019 - £19,999). No interest payable on this loan and the loan is repayable on demand.