

Registered number: SC272882
Charity number: SC013604

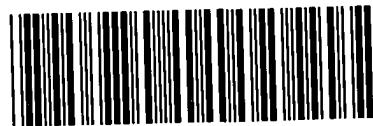
ANGUS WOMENS AID LTD
(A Company Limited by Guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2018

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ANGUS WOMENS AID LTD
(A Company Limited by Guarantee)

CONTENTS

	Page
Reference and Administrative Details of the Charity, its Trustees and Advisers	1
Trustees' Report	2 - 4
Independent Examiner's Report	5 - 6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 - 23
 <i>The following pages do not form part of the statutory financial statements:</i>	
Detailed Income and Expenditure Account and Summaries	24 - 25

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 2018**

Trustees

Anne Robertson Brown, Secretary
Elisabeth Hill OBE
Helen Rasche (resigned 12 September 2018)
Jane Barron (resigned 25 July 2018)
Davina Campbell
Julie Kinnear (appointed 26 July 2018)
Jean Russell (appointed 12 September 2018)

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

ANGUS WOMENS AID LTD
(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2018

The Trustees present their annual report together with the financial statements of the group and the company for the 1 April 2017 to 31 March 2018. 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 2018

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 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 is ongoing and the Trustees have recruited 4 new Directors who will be joining the Board of Angus Women's Aid during 2018.

Once again this year has proved to be a 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 CEO and the staff team as they continued to deliver high quality services to women, children and young people affected by domestic abuse. The potential impact and challenges of new Data Protection Regulations coming into effect as of 25th May 2018 are yet to be fully determined.

The latest Care Inspectorate inspection report assessed Angus Women's Aid as being "very good" across all quality themes. The inspector noted "Angus Women's Aid provided a responsive, effective and flexible service to women, children and young people affected by domestic abuse". The team are skilled Domestic Abuse Practitioners, providing practical support and domestic abuse advocacy to women, children and young people across Angus. The Trustees are fully cognisant of the challenges yet to come as the ongoing welfare reform programme and funding cuts continue and are addressing this through the development of a new funding strategy and business plan.

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 restructured how we delivered our Outreach Services 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.

During this year we also secured funding for 2 new posts, a Participation Worker (CYP), this is funded through YoungStart, and a Domestic Abuse Development Worker, this is an exciting partnership project which consists of 5 voluntary organisations working in partnership to combat poverty in East Brechin and is funded through Aspiring Scotland. We continue to explore all options to diversify our funding basket.

Angus Women's Aid continues to be forward thinking and one example of this was in 2016 when we invited eminent academic and activist Professor Evan Stark to present a seminar in Angus. Professor Stark has argued that, in order to work effectively, it is necessary to reframe domestic abuse as a pattern of behaviour that seeks to take away the victim's liberty or freedom. He calls this coercive control. New legislation came into effect in 2018, the Domestic Abuse (Scotland Act) 2018 which makes patterns of abusive behavior by a partner, coercive control, a criminal offence in Scotland.

ANGUS WOMENS AID LTD
(A Company Limited by Guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2018

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.

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 holds unrestricted reserves amounting to £122,502 (2017 - £106,873), and restricted reserves amounting to £23,882 (2017 - £21,173).

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.

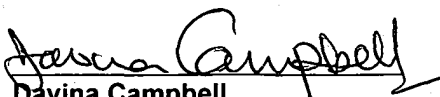
b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

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 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.

This report was approved by the Trustees, on 26 September 2018 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 2018**

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 2018 which are set out on pages 7 to 23.

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.

ANGUS WOMENS AID LTD
(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2018

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 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: 26 September 2018

FINDLAYS

Westway Enterprise Centre
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 2018**

	Note	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
INCOME FROM:					
Donations and legacies	2	8,179	281,921	290,100	270,350
Charitable activities	3	57,899	-	57,899	38,719
Investments	4	86	-	86	92
TOTAL INCOME		66,164	281,921	348,085	309,161
EXPENDITURE ON:					
Charitable activities	7	48,811	280,936	329,747	309,380
TOTAL EXPENDITURE	8	48,811	280,936	329,747	309,380
NET BEFORE TRANSFERS		17,353	985	18,338	(219)
Transfers between Funds	16	(2,634)	2,634	-	-
NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES		14,719	3,619	18,338	(219)
NET MOVEMENT IN FUNDS		14,719	3,619	18,338	(219)
RECONCILIATION OF FUNDS:					
Total funds brought forward		107,783	20,263	128,046	128,265
TOTAL FUNDS CARRIED FORWARD		122,502	23,882	146,384	128,046

The notes on pages 9 to 23 form part of these financial statements.

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

BALANCE SHEET
AS AT 31 MARCH 2018

	Note	£	2018 £	As restated 2017 £
FIXED ASSETS				
Tangible assets	12		568	757
Investments	13		1	1
			<u>569</u>	<u>758</u>
CURRENT ASSETS				
Debtors	14	23,846		25,165
Cash at bank and in hand		128,975		108,208
		<u>152,821</u>		<u>133,373</u>
CREDITORS: amounts falling due within one year	15	(7,006)		(6,085)
NET CURRENT ASSETS			<u>145,815</u>	<u>127,288</u>
NET ASSETS			<u>146,384</u>	<u>128,046</u>
CHARITY FUNDS				
Restricted funds	16		23,882	20,263
Unrestricted funds	16		122,502	107,783
TOTAL FUNDS			<u>146,384</u>	<u>128,046</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 26 September 2018 and signed on their behalf, by:


Davina Campbell

The notes on pages 9 to 23 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 2018

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 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.

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 2018

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 company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

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
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

1. ACCOUNTING POLICIES (continued)

1.7 Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities incorporating Income and Expenditure Account.

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.

ANGUS WOMENS AID LTD
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018**

1. ACCOUNTING POLICIES (continued)

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.

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 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Donations	1,913	-	1,913	2,271
Grants	6,266	281,921	288,187	268,079
	<u>8,179</u>	<u>281,921</u>	<u>290,100</u>	<u>270,350</u>
Total donations and legacies				
	<u>8,179</u>	<u>281,921</u>	<u>290,100</u>	<u>270,350</u>
Total 2017	5,121	265,229	270,350	
	<u>5,121</u>	<u>265,229</u>	<u>270,350</u>	

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Angus Womens Aid	57,899	-	57,899	38,719
	<u>57,899</u>	<u>-</u>	<u>57,899</u>	<u>38,719</u>
Total 2017	38,719	-	38,719	
	<u>38,719</u>	<u>-</u>	<u>38,719</u>	

ANGUS WOMENS AID LTD
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018**

4. INVESTMENT INCOME

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Investment income	86	-	86	92
<i>Total 2017</i>	92	-	92	

5. DIRECT COSTS

	Governance £	Angus Womens Aid £	Total 2018 £	Total 2017 £
Other Staff Cost	-	10,973	10,973	11,953
Rent and insurance	-	40,123	40,123	39,097
Refuge deposits returned	-	175	175	290
Light & heat	-	3,017	3,017	3,122
Repairs and maintenance	-	2,566	2,566	3,694
Cleaning	-	416	416	149
Licenses and permits	-	2,207	2,207	2,323
Telephone	-	6,373	6,373	4,620
IT Costs	-	4,636	4,636	6,367
Print, postage and stationery	-	1,503	1,503	2,014
Bank Charges	-	179	179	124
Sundries	-	3,762	3,762	1,201
Independent examiner's remuneration	5,041	-	5,041	4,600
Professional fees	-	-	-	1,395
Wages and salaries	-	221,401	221,401	199,934
National insurance	-	15,084	15,084	16,095
Pension cost	-	1,591	1,591	1,610
	5,041	314,006	319,047	298,588
<i>Total 2017</i>	5,995	292,593	298,588	

ANGUS WOMENS AID LTD
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018**

6. SUPPORT COSTS

	Angus Womens Aid £	Total 2018 £	Total 2017 £
Rent and insurance	1,821	1,821	1,821
Depreciation	189	189	252
Wages and salaries	8,690	8,690	8,719
	<u>10,700</u>	<u>10,700</u>	<u>10,792</u>
<i>Total 2017</i>	<u>10,792</u>	<u>10,792</u>	

7. GOVERNANCE COSTS

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Governance costs	-	5,041	5,041	5,995
	<u>-</u>	<u>5,041</u>	<u>5,041</u>	<u>5,995</u>

8. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Staff costs 2018 £	Other costs 2018 £	Total 2018 £	Total 2017 £
Angus Womens Aid	246,766	77,940	324,706	303,385
Expenditure on governance	-	5,041	5,041	5,995
	<u>246,766</u>	<u>82,981</u>	<u>329,747</u>	<u>309,380</u>
<i>Total 2017</i>	<u>226,358</u>	<u>83,022</u>	<u>309,380</u>	

ANGUS WOMENS AID LTD
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

9. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2018 £	2017 £
Depreciation of tangible fixed assets:		
- owned by the charity	189	252

During the year, no Trustees received any remuneration (2017 - £NIL).

During the year, no Trustees received any benefits in kind (2017 - £NIL).

3 Trustees received reimbursement of expenses amounting to £150 in the current year, (2017 - 3 Trustees - £254).

10. INDEPENDENT EXAMINATION

The Independent Examiner's remuneration amounts to an Independent Examination fee of £5,041 (2017 - £4,600)

ANGUS WOMENS AID LTD
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018**

11. STAFF COSTS

Staff costs were as follows:

	2018 £	2017 £
Wages and salaries	230,091	208,653
Social security costs	15,084	16,095
Other pension costs	1,591	1,610
	<u>246,766</u>	<u>226,358</u>

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

	2018 No.	2017 No.
Employees	13	9

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 2017 and 31 March 2018	4,596	13,546	18,142
Depreciation			
At 1 April 2017	3,839	13,546	17,385
Charge for the year	189	-	189
At 31 March 2018	4,028	13,546	17,574
Net book value			
At 31 March 2018	568	-	568
At 31 March 2017	757	-	757

ANGUS WOMENS AID LTD
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018**

13. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
Market value	
At 1 April 2017 (as previously stated)	100
Prior year adjustment	(99)
	<u>1</u>
At 1 April 2017 (as restated) and 31 March 2018	<u><u>1</u></u>

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 2018 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	(6,735)	1,273
	<u><u>(6,735)</u></u>	<u><u>1,273</u></u>

Investments at market value comprise:

	2018 £	As restated 2017 £
Group	1	1
	<u><u>1</u></u>	<u><u>1</u></u>

All the fixed asset investments are held in the UK

14. DEBTORS

	2018 £	As restated 2017 £
Amounts owed by group undertakings	19,999	19,999
Other debtors	2,015	3,394
Prepayments and accrued income	1,832	1,772
	<u><u>23,846</u></u>	<u><u>25,165</u></u>

All intercompany 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 2018**

15. CREDITORS: Amounts falling due within one year

	2018 £	2017 £
Accruals and deferred income	<u>7,006</u>	<u>6,085</u>

16. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2017 <i>As restated</i> £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2018 £
Designated funds					
IT reserve	15,000	-	-	-	15,000
Redundancy reserve	29,006	-	-	3,066	32,072
	<u>44,006</u>	<u>-</u>	<u>-</u>	<u>3,066</u>	<u>47,072</u>
General funds					
General Fund	63,777	66,164	(48,811)	(5,700)	75,430
Total Unrestricted funds	<u>107,783</u>	<u>66,164</u>	<u>(48,811)</u>	<u>(2,634)</u>	<u>122,502</u>
Restricted funds					
Foundation Scotland/Robertson Trust	6,173	20,000	(19,815)	-	6,358
Scottish Government - MIA	(910)	7,467	(6,735)	178	-
SLA	-	64,997	(66,933)	1,936	-
Scottish Government - CSF	-	25,033	(25,434)	401	-
Scottish Government - VAWG	-	12,487	(12,606)	119	-
Santander	5,000	-	-	-	5,000
SG Improvement Grant	10,000	-	-	-	10,000
Together Angus	-	2,015	(2,015)	-	-
Youngstart	-	12,462	(11,844)	-	618
Scottish Government - ES	-	134,960	(135,554)	-	(594)
Aberbrothock Skea Trust	-	2,500	-	-	2,500
	<u>20,263</u>	<u>281,921</u>	<u>(280,936)</u>	<u>2,634</u>	<u>23,882</u>
Total of funds	<u>128,046</u>	<u>348,085</u>	<u>(329,747)</u>	<u>-</u>	<u>146,384</u>

ANGUS WOMENS AID LTD
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

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 £32,072 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.

Scottish Government - MIA - is funding towards staff costs. Funding ended 30 June 2018 and is now funded under the umbrella of Equally Safe (ES).

SLA - Service Level Agreement agreement from Angus Council.

Scottish Government - CSF - is for costs relating to the children and young persons project. Funding ended 30 June 2018 and is now funded under the umbrella of Equally Safe (ES).

Scottish Government - VAWG - is funding to cover costs of violence against women. Funding ended 30 June 2018 and is now funded under the umbrella of Equally Safe (ES).

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.

ANGUS WOMENS AID LTD
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018**

16. STATEMENT OF FUNDS (continued)

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2016 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2017 As restated £
Designated funds					
IT reserve	-	-	-	15,000	15,000
Redundancy reserve	-	-	-	29,006	29,006
	<u>-</u>	<u>-</u>	<u>-</u>	<u>44,006</u>	<u>44,006</u>
General funds					
General Fund	109,831	43,932	(42,308)	(48,588)	62,867
Total Unrestricted funds	<u>109,831</u>	<u>43,932</u>	<u>(42,308)</u>	<u>(4,582)</u>	<u>106,873</u>
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
	<u>18,434</u>	<u>265,229</u>	<u>(267,072)</u>	<u>3,672</u>	<u>20,263</u>
Total of funds	<u>128,265</u>	<u>309,161</u>	<u>(309,380)</u>	<u>(910)</u>	<u>127,136</u>

ANGUS WOMENS AID LTD
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018**

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 April 2017 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2018 £
Designated funds	44,006	-	-	3,066	47,072
General funds	63,777	66,164	(48,811)	(5,700)	75,430
	<u>107,783</u>	<u>66,164</u>	<u>(48,811)</u>	<u>(2,634)</u>	<u>122,502</u>
Restricted funds	20,263	281,921	(280,936)	2,634	23,882
	<u>128,046</u>	<u>348,085</u>	<u>(329,747)</u>	<u>-</u>	<u>146,384</u>

SUMMARY OF FUNDS - PRIOR YEAR

	Balance at 1 April 2016 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2017 As restated £
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)	3,672	20,263
	<u>128,265</u>	<u>309,161</u>	<u>(309,380)</u>	<u>(910)</u>	<u>127,136</u>

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £
Tangible fixed assets	568	-	568
Fixed asset investments	1	-	1
Current assets	123,880	28,941	152,821
Creditors due within one year	(1,947)	(5,059)	(7,006)
	<u>122,502</u>	<u>23,882</u>	<u>146,384</u>

ANGUS WOMENS AID LTD
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018**

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS (continued)

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	<i>Unrestricted funds 2017 £</i>	<i>Restricted funds 2017 £</i>	<i>Total funds 2017 £</i>
Tangible fixed assets	757	-	757
Fixed asset investments	100	-	100
Current assets	108,147	25,127	133,274
Creditors due within one year	(1,221)	(4,864)	(6,085)
	<u>107,783</u>	<u>20,263</u>	<u>128,046</u>

ANGUS WOMENS AID LTD
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

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 £1,591 (2017 - £1,610).

19. OPERATING LEASE COMMITMENTS

At 31 March 2018 the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

	2018 £	2017 £
Amounts payable:		
Within 1 year	1,500	1,500

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 £19,999 (2017 - £19,999). No interest is payable on this loan and the loan is repayable on demand.

Name of related party: H Rasche, E C Hill OBE, Davina Campbell

Nature of relationship: Trustees

Nature of transaction: During the year, trustees received reimbursed expenses amounting to £150 (2017 - £254).