

Charity Registration No. SC013604 (Scotland)

Company Registration No. SC272882 (Scotland)

ANGUS WOMEN'S AID LTD.
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021



ANGUS WOMEN'S AID LTD.

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Julie Kinnear Davina Campbell Jean Russell Jennifer Gutteridge
Secretary	Anne Robertson Brown
Charity number (Scotland)	SC013604
Company number	SC272882
Registered office	15 James Street Arbroath Angus DD11 1JP
Independent examiner	Lesley Campbell Findlays Westway Enterprise Centre Peasiehill Road Arbroath

ANGUS WOMEN'S AID LTD.

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ANGUS WOMEN'S AID LTD.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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)".

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

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.

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.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

ANGUS WOMEN'S AID LTD.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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.

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.

ANGUS WOMEN'S AID LTD.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance

When lockdown hit in March 2020, Angus Women's Aid moved quickly to establish two teams, one working from home and one working in the Lindsay Street premises. This meant that if one set of staff were affected by covid, the other team could step in to ensure that the service was able to continue its work.

Due to additional funding being sourced, the service was able to move quickly to ensure that staff, directors and service users were able to communicate effectively on a variety of digital platforms.

However, staff working from home were not able to access all files and this gave office based staff an additional burden, dealing with issues that could not be tackled from home.

The refuge remained open throughout the pandemic, and new TV's and internet services were provided, alongside support for families who may need shopping or other services.

When the situation allowed, a blended delivery method was put in place, though it became clear that not all services can be delivered digitally, or indeed, from home based workers. Staff can only do research or administrative tasks while at home, and the strain on staff in solo working environments needs to be taken into account. While every conceivable safety measure was put in place, some staff struggled coming back into the workplace, though anxiety has reduced as levels of infection have fallen and staff accessed early vaccination.

Regular virtual meetings with other agencies and partners has led to a more productive working environment in many cases, and several partnership bids have been developed which might not otherwise have come about.

Continuing to deliver services during this time has led to increased confidence in the ability of AWA to deliver services under pressure, and a number of new initiatives will be delivered in the autumn.

Notwithstanding the positive outcome of increased funding, partnership working and confidence in the sector, the pandemic has taken its toll on staff, many of whom are exhausted but continue to give their best to the organization.

During all this time, the directors have been kept informed of the situation, and have been involved in funding bids, dealing with HR issues and supporting staff.

Going forward, AWA will continue to deliver high quality services and to seek out opportunities to ensure service users continue to receive a service which meets their needs.

Financial review

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 £188,793 (2020 - £157,418) in reserves, of which £113,116 is unrestricted and of this free reserves not invested in fixed assets or designated amount to £74,427 (2020 - £61,213). Amounts designated totalled £61,689 (2020 - £57,653).

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

ANGUS WOMEN'S AID LTD.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Structure, governance and management

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

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Julie Kinnear

Davina Campbell

Jean Russell

Jennifer Gutteridge

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.

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.

The trustees' report was approved by the Board of Trustees.



Davina Campbell

Trustee

Dated: 12 October 2021

ANGUS WOMEN'S AID LTD.

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ANGUS WOMEN'S AID LTD.

I report on the financial statements of the charity for the year ended 31 March 2021, which are set out on pages 6 to 22.

Respective responsibilities of trustees and examiner

The charity's trustees, who are also the directors of Angus Women's Aid Ltd. 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 Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 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 is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity 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 seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the financial statements.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a 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.

Lesley Campbell

Lesley Campbell
Independent Examiner

Findlays Chartered Accountants
Westway Enterprise Centre
Peasiehill Road
Arbroath

Dated: 12 October 2021

ANGUS WOMEN'S AID LTD.

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

Current financial year					
		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
	Notes				
<u>Income from:</u>					
Donations and legacies	2	86,726	303,383	390,109	308,817
Charitable activities	3	32,282	-	32,282	28,510
Investments	4	56	-	56	311
Total income		119,064	303,383	422,447	337,638
<u>Expenditure on:</u>					
Charitable activities	5	93,662	289,258	382,920	344,370
Write off trading company balance		8,152	-	8,152	-
Total resources expended		101,814	289,258	391,072	344,370
Net income/(expenditure) for the year/ Net movement in funds		17,250	14,125	31,375	(6,732)
Fund balances at 1 April 2020		118,866	38,552	157,418	164,150
Fund balances at 31 March 2021		136,116	52,677	188,793	157,418

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes set out on pages 10 - 22 form part of these financial statements

ANGUS WOMEN'S AID LTD.

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

Prior financial year

		Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes			
Income from:				
Donations and legacies	2	14,107	294,710	308,817
Charitable activities	3	28,510	-	28,510
Investments	4	311	-	311
Total income		42,928	294,710	337,638
Expenditure on:				
Charitable activities	5	46,527	297,843	344,370
Total resources expended		46,527	297,843	344,370
Gross transfers between funds		(1,615)	1,615	-
Net income/(expenditure) for the year/				
Net movement in funds		(5,214)	(1,518)	(6,732)
Fund balances at 1 April 2019		124,080	40,070	164,150
Fund balances at 31 March 2020		118,866	38,552	157,418

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes set out on pages 10 - 22 form part of these financial statements

ANGUS WOMEN'S AID LTD.

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	9		2,395		4,660
Investments	10		1		1
			<u>2,396</u>		<u>4,661</u>
Current assets					
Debtors	12	2,710		21,961	
Cash at bank and in hand		208,737		138,048	
		<u>211,447</u>		<u>160,009</u>	
Creditors: amounts falling due within one year	13	(25,050)		(7,252)	
Net current assets			<u>186,397</u>		<u>152,757</u>
Total assets less current liabilities			<u>188,793</u>		<u>157,418</u>
Income funds					
Restricted funds	15		52,677		38,552
<u>Unrestricted funds</u>					
Designated funds	16	61,689		57,653	
General unrestricted funds		74,427		61,213	
			<u>136,116</u>		<u>118,866</u>
			<u>188,793</u>		<u>157,418</u>

ANGUS WOMEN'S AID LTD.

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2021

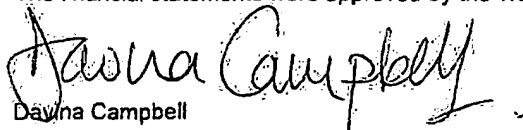
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

The directors 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 members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 12 October 2021


Dawna Campbell
Trustee

Company Registration No. SC272882

The notes set out on pages 10 - 22 form part of these financial statements

ANGUS WOMEN'S AID LTD.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Angus Women's Aid Ltd. is a private company limited by guarantee incorporated in Scotland. The registered office is 15 James Street, Arbroath, Angus, DD11 1JP.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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 £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

ANGUS WOMEN'S AID LTD.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

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.

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.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computer equipment	33% Straight line
Fixtures and fittings	25% Reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

ANGUS WOMEN'S AID LTD.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

ANGUS WOMEN'S AID LTD.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Donations and gifts	4,042	-	4,042	2,857	-	2,857
Grants Receivable	82,684	302,583	385,267	11,250	294,710	305,960
Donated goods and services	-	800	800	-	-	-
	<u>86,726</u>	<u>303,383</u>	<u>390,109</u>	<u>14,107</u>	<u>294,710</u>	<u>308,817</u>
Donations and gifts						
Donations	4,042	-	4,042	2,857	-	2,857
	<u>4,042</u>	<u>-</u>	<u>4,042</u>	<u>2,857</u>	<u>-</u>	<u>2,857</u>

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Grants receivable for core activities						
Scottish Government - Equally Safe	-	179,947	179,947	-	179,947	179,947
Angus Council - Supporting people	-	69,700	69,700	-	68,391	68,391
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	-	33,053	33,053	-	12,407	12,407
Covid Grants - Various	82,684	19,233	101,917	-	-	-
16 Day Fund	-	650	650	-	-	-
	<u>82,684</u>	<u>302,583</u>	<u>385,267</u>	<u>11,250</u>	<u>294,710</u>	<u>305,960</u>

Donated goods and services

Tesco donated 10 mobile phone with £50 airtime bundles during the year to 31 March 2021

ANGUS WOMEN'S AID LTD.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

3 Charitable activities

	2021 £	2020 £
Training income	-	289
Angus Council HB & Service User Contributions	31,273	28,147
Miscellaneous	1,009	74
	<u>32,282</u>	<u>28,510</u>

4 Investments

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Interest receivable	<u>56</u>	<u>311</u>

ANGUS WOMEN'S AID LTD.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

5 Charitable activities

	2021 £	2020 £
Staff costs	252,665	241,752
Other staff costs	8,313	13,084
Rent and insurance	39,733	40,741
Refuge deposits returned	300	385
Light and heat	4,555	3,649
Repairs and maintenance	8,843	3,264
Cleaning	193	1,173
Consulting	500	-
Licences and permits	1,095	2,120
Telephone	7,719	9,469
IT Costs	28,125	6,210
Print, postage and stationery	1,195	1,854
Bank charges	176	176
Sundry costs	4,608	2,590
Vouchers	5,580	-
PPE equipment	1,967	-
	<u>365,567</u>	<u>326,467</u>
Share of support costs (see note 6)	12,873	12,410
Share of governance costs (see note 6)	4,480	5,493
	<u>382,920</u>	<u>344,370</u>
Analysis by fund		
Unrestricted funds	93,662	46,527
Restricted funds	289,258	297,843
	<u>382,920</u>	<u>344,370</u>

ANGUS WOMEN'S AID LTD.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

6 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Staff costs	9,408	-	9,408	8,844	-	8,844
Depreciation	2,265	-	2,265	2,366	-	2,366
Rent and insurance	1,200	-	1,200	1,200	-	1,200
Independent examiner's fee	-	4,480	4,480	-	5,493	5,493
	<u>12,873</u>	<u>4,480</u>	<u>17,353</u>	<u>12,410</u>	<u>5,493</u>	<u>17,903</u>
Analysed between						
Charitable activities	<u>12,873</u>	<u>4,480</u>	<u>17,353</u>	<u>12,410</u>	<u>5,493</u>	<u>17,903</u>

Governance costs includes payments to the independent examiners of £4,440 (2020- £5,493) for independent examination fees.

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Employees	<u>14</u>	<u>14</u>
Employment costs	2021 £	2020 £
Wages and salaries	244,496	230,125
Social security costs	12,892	16,050
Other pension costs	4,685	4,421
	<u>262,073</u>	<u>250,596</u>

There were no employees whose annual remuneration was £60,000 or more.

ANGUS WOMEN'S AID LTD.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

9 Tangible fixed assets

	Computer equipment £	Fixtures and fittings £	Total £
Cost			
At 1 April 2020	11,907	1,944	13,851
Disposals	(5,307)	-	(5,307)
At 31 March 2021	6,600	1,944	8,544
Depreciation and impairment			
At 1 April 2020	7,507	1,684	9,191
Depreciation charged in the year	2,200	65	2,265
Eliminated in respect of disposals	(5,307)	-	(5,307)
At 31 March 2021	4,400	1,749	6,149
Carrying amount			
At 31 March 2021	2,200	195	2,395
At 31 March 2020	4,400	260	4,660

10 Fixed asset investments

	Other investments
Cost or valuation	
At 1 April 2020 & 31 March 2021	1
Carrying amount	
At 31 March 2021	1
At 31 March 2020	1

	Notes	2021 £	2020 £
Other investments comprise:			
Investments in subsidiaries	11	1	1

ANGUS WOMEN'S AID LTD.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

11 Principal Subsidiaries

The following was a subsidiary undertaking of the company:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held Direct Indirect
Angus Women's Aid (Trading) Ltd (SC461745)	7 Lindsay Street, Arbroath, Angus, DD11 1RP	Non trading company	Ordinary	100.00

The financial results of the subsidiary for the year were:

Name of undertaking	Profit/(Loss) £	Capital and Reserves £
Angus Women's Aid (Trading) Ltd (SC461745)	-	1

12 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Amounts owed by fellow group undertakings	-	19,999
Prepayments and accrued income	2,710	1,962
	<u>2,710</u>	<u>21,961</u>

13 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	25,050	7,252

14 Deferred income

Deferred income of £17,725 (2020 £nil) represents Q1 funding (April 2021 - March 2022) for Angus Council service level agreement received in March 2021.

ANGUS WOMEN'S AID LTD.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

15 Restricted funds

Summary of Restricted funds - Current year

	Movement in funds				Balance at 31 March 2021 £
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	
Training worker	-	-	-	-	-
Volunteer Services	17,000	-	(8,943)	(8,057)	-
Angus Council	-	69,699	(50,014)	-	19,685
Santander	5,000	-	-	-	5,000
SG Improvement	10,000	-	-	-	10,000
Together Angus	9,796	-	(3,460)	-	6,336
Youngstart	1,071	33,053	(33,572)	-	552
Scottish Government - ES	(4,315)	179,947	(178,005)	-	(2,373)
Aberbrothock Sea Trust	-	-	-	-	-
Screwfix Foundation	-	5,000	-	-	5,000
Angus Connect	-	3,409	(3,409)	-	-
Befriending Project	-	-	(230)	8,057	7,827
Womens centre backfill	-	6,825	(6,825)	-	-
Participation	-	4,000	(4,000)	-	-
16 Day Fund	-	650	-	-	650
Tesco - Donation of mobile phones	-	800	(800)	-	-
	<u>38,552</u>	<u>303,383</u>	<u>(289,258)</u>	<u>-</u>	<u>52,677</u>

Summary of Restricted funds - Prior year

	Movement in funds				Balance at 1 April 2020 £
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	
Training worker	6,442	-	6,833	391	-
Volunteer Services	-	17,000	-	-	17,000
Angus Council	-	68,391	69,615	1,224	-
Santander	5,000	-	-	-	5,000
SG Improvement	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 Sea 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>

ANGUS WOMEN'S AID LTD.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

15 Restricted funds

(Continued)

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.

Befriending Project - funded by Foundation Scotland and Robertson Trust to cover salary costs (was originally named Training worker and Volunteer Services).

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 - Equally Safe - 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.

Screwfix Foundation. Awarded for decoration materials, carpets etc for office space.

Angus Connect - Awarded for supermarket vouchers, utility bills for necessitous women, refuge, a play room and tech.

Women's Centre Backfill - Awarded to cover wage costs for work on Angus women's aid centre hub.

Participation Resource - Awarded to cover wages during lockdown.

16 Day Fund - Awarded for promotional materials etc during the annual event 16 Days of Action.

Tesco - Donated 10 mobile phones and airtime bundles.

ANGUS WOMEN'S AID LTD.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

16 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

Summary of Designated funds - Current year

	Balance at 1 April 2020 £	Transfers £	Balance at 31 March 2021 £
IT Reserve	15,000	-	15,000
Redundancy Reserve	42,653	4,036	46,689
	<u>57,653</u>	<u>4,036</u>	<u>61,689</u>

Summary of Designated funds - Prior year

	Balance at 1 April 2019 £	Transfers £	Balance at 1 April 2020 £
IT Reserve	15,000	-	15,000
Redundancy Reserve	36,370	6,283	42,653
	<u>51,370</u>	<u>6,283</u>	<u>57,653</u>

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 £46,689 within a designated reserve in order to cover costs in the event of staff redundancies.

ANGUS WOMEN'S AID LTD.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

17 Analysis of net assets between funds

Analysis of Net funds- Current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2021 are represented by:			
Tangible assets	2,395	-	2,395
Investments	1	-	1
Current assets/(liabilities)	133,720	52,677	186,397
	<u>136,116</u>	<u>52,677</u>	<u>188,793</u>

Analysis of Net funds- Prior year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 March 2020			
Tangible assets	4,660	-	4,660
Investments	1	-	1
Current assets/(liabilities)	114,205	38,552	152,757
	<u>118,866</u>	<u>38,552</u>	<u>157,418</u>

18 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 £nil (2020 - £19,999). No interest payable on this loan and the loan is repayable on demand.

During the year to 31 March 2021, Angus Women's Aid (Trading) Ltd ceased and a proposal to strike off was delivered to Companies House. As a result the investment has been disposed and a write off of £8,153 in respect of the remainder loan balance has been recognised in the statement of financial activities.