

CHARITY NO: SC005227

COMPANY NO: SC337534

GLASGOW WOMEN'S AID
(A company limited by guarantee)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

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EDINBURGH

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COMPANIES HOUSE

GLASGOW WOMEN'S AID

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

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GLASGOW WOMEN'S AID

LEGAL AND ADMINISTRATION INFORMATION

Registered Office and

Operational Address: 4th Floor
30 Bell Street
GLASGOW
G1 1LG

Charity Registration Number: SC005227

Company Registration Number: SC337534

Trustees: Ms J Christie
Ms S Ross
Ms W Spencer
Ms F Thomson
Ms K Pearson
Ms L Wyllie
Ms I Campbell
Mrs S Gillies

**Key Management
Personnel:**

Ms A Devine
Ms L Howie
Ms M Farry
Ms C O'Neil

Auditors:

Wylie & Bisset LLP
Chartered Accountants
168 Bath Street
GLASGOW
G2 4TP

Bankers:

Bank of Scotland PLC
167 – 201 Argyle Street
GLASGOW
G2 2BU

Solicitors:

TC Young Solicitors
7 West George Street
GLASGOW
G2 2BU

GLASGOW WOMEN'S AID

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

The directors are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2019 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, 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).

GWA OBJECTIVES AND ACTIVITIES

Glasgow Women's Aid exists to provide support to women, children and young people who are experiencing domestic abuse in any of its forms. We provide information, support and temporary accommodation to women, children and young people fleeing from or living with domestic abuse.

Our support for women is structured around a number of desired outcomes. These are tailored for each individual woman and relate to feeling safer, experiencing improved emotional, mental and physical health, being supported to develop living skills and make future life choices. Our support empowers women to gain control of their lives by increasing their confidence and self-esteem and encouraging them to determine their own futures.

We provide support for children and young people in refuge and in the community. We recognise and care for the educational and emotional needs of children and young people who are living in refuge and continue to support them once they move on. We provide one to one and group work programmes using a range of therapeutic tools suited to individual need. Our staff liaise with a range of other agencies including social work, health, education and specialised services and for children and young people who need more intensive support, our Play Therapist provide a therapeutic service. With our support, children and young people feel safer, have a better understanding of domestic abuse and have more involvement in decisions about their lives.

Glasgow Women's Aid also provides information about domestic abuse to the wider community and we promote education and information about the abuse of women, children and young people and campaign against this abuse.

Our work has a positive and lasting impact on the lives of the women, children and young people we work with. We analyse the impact of our services and seek regular feedback from women through questionnaires, interviews and consultation events. Children and young people are actively encouraged to help us measure our success by regular evaluation in their health and wellbeing plans, children's forum, meet the team manager days, child led questionnaires and new innovative computer lead surveys.. This feedback is vital to us to highlight anything that is not working and to help us plan how best to develop the organisation and our services.

Glasgow Women's Aid continues to be committed to working in partnership with statutory agencies and other voluntary organisations including other women's aid groups, Say Women, Rape Crisis, LGBT, Assist, the Bridges project, Police, Health, Education and Social Work. We participate in the Glasgow Violence against Women partnership, Violence against Women and Girls standing group and the Glasgow Gender Based Violence group.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

We have representation on a steering group for MARAC (Multi Agency Risk Assessment Conference) which aims to support high risk victims of domestic abuse. We are also represented on the strategic review of services to women experiencing gender-based violence alongside Glasgow City Council, Assist, Community Safety Glasgow and Health agencies.

GWA ACHIEVEMENTS AND PERFORMANCE

Following a year of successful fundraising efforts and a sound position with our funding applications, GWA is in a relatively strong financial position compared to earlier years. The demand for our services continues to be as strong as ever. In particular:

- 810 women came into our drop in Crisis Support Service.
- 6,137 women contacted Crisis Support by phone to seek help or advice.
- 126 women and 87 children stayed in refuge.
- We provided 484 childcare sessions to allow mothers to attend health or education appointments or to take part in group work programmes.
- 184 Children and young people were supported across our non refuge based services.
- 142 Women were supported through outreach and CEDAR.

The last short notice inspection of our Women's Service by the Care Inspectorate was in February 2019 when all aspects of our services were assessed as either Very Good or Excellent with no actions and any low-level recommendations are already in place or with good progress being made.

As a further step towards ensuring the quality of our services, we have adopted the National Service Standards developed by Scottish Women's Aid with the Scottish Government. These standards provide a nationally recognised service standard throughout the third sector and our performance against them was assessed in March 2019. All aspects of our service were assessed as exemplary with a very small number of low-level actions and recommendations, all of which we have been able to evidence are already in action or delivery.

In December 2018, having successfully concluded the delivery of our 3 year strategic plan for 2014-2017 with good progress in the development of outreach and crisis support services, continued work with housing providers to enhance our accommodation portfolio and new sources of income and funding secured through increased donations, we launched our new vision and strategic goals for 2022. Our new strategic plan was developed with input from the staff at GWA and women who use the service and we are confident the strategic plan for 2022 captures our collective ambition to continue to grow and adapt our service to meet the changing needs of women, children and young people.

In reporting these achievements, we are very aware that they are made possible only through the hard work, dedication and commitment of all the staff at GWA. On behalf of the Board and all the women, children and young people who use our services, I would like to personally thank each and every one of them.

GLASGOW WOMEN'S AID

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

FINANCIAL REVIEW

Glasgow Women's Aid acknowledges the assistance of continued funding received from Glasgow City Council and the Scottish Government. We would also like to acknowledge grants and funding received from

Big Lottery
Cash for Kids
Trades House of Glasgow
W A Cargill
AMW Charitable Trust
Bowie Charitable Trust

During the year we have received continued corporate support from McTears Auctioneers, Search Recruitment and Lloyds TSB. Many other organisations and individuals help us every year in providing donations and financial support, particularly at Christmas and we express our thanks to them.

The Board are satisfied with the financial performance of Glasgow Women's Aid for the year ended 31 March 2019.

We have grown revenue in both restricted and unrestricted funds, in a difficult and often challenging economic environment. Total income has risen by £27,000 to just short of £1.9m.

We have been successful in securing donations and legacies of over £270,000 in the year (2018 - £211,000) which has been vital in continuing to expand our services and we are continuing our focus on obtaining sustainable funding to allow us to extend our reach further in line with our new strategic plan.

Monitoring our cost base is an ongoing task – total costs increased from £1.79m to £1.86m in the year, thus increasing at a higher rate than our revenue did in the year. Staff costs are by far our largest single cost representing around 70% of total revenue. The Board face an enormous challenge in trying to balance the need to reward and retain our fabulous team of staff whilst ensuring that Glasgow Women's Aid is future proofed with diverse funding and building up its reserves.

Reserves policy

The Board of Directors of Glasgow Women's Aid has ultimate responsibility for the charity, its assets and activities. All funds of the organisation are held for the purpose of carrying out its mission and charitable activities.

Reserves are held for 4 main purposes:

- To meet the financial obligations arising in the event of Glasgow Women's Aid ceasing to operate and allow the organisation to wind up in an orderly manner;
- To fund working capital;
- To ensure adequate liquidity;
- To manage potential risks and contingencies that may arise from time to time.

In order to meet these objectives it is considered necessary to have general reserves of approximately three months running costs which equates to approximately £465,000, based on expenditure levels at the time of approving this report.

GLASGOW WOMEN'S AID

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

In March 2019 the charity had total funds of £626,070, of which £98,562 were held in restricted funds. Of the unrestricted funds totalling £527,508, £154,895 have been designated by the Board. The fixed asset fund of £24,395 represents the amount tied up in tangible fixed assets and therefore not available to spend. Further designated funds of £20,000 for Training and Development, £44,000 for Strategic Delivery and £13,500 for Transport are likely to be spent in the short term. There is also the Contingency / Redundancy Notice Fund of £53,000, leaving general reserves of £372,613.

Although the general reserves are around £92,000 below the stated policy level the Board consider the current reserves situation to be satisfactory in this continued challenging economic environment and will continue to seek opportunities to grow reserves in order to achieve our stated policy in the future.

PLANS FOR FUTURE PERIODS

In a challenging financial climate and with an increasing demand for our service, we must ensure continued focus on sustainable funding and extending the reach of our service so that we can continue to fulfil the critical role and impact we have in the life of women, children and young people who have been affected by domestic abuse.

Our vision for GWA is to be a trusted partner of agencies; leading the delivery of remarkable domestic abuse services which transform outcomes for women, children and young people. To support our vision, we have set out 5 strategic goals for the next 4 years. These describe where we are heading as an organisation and what we want to achieve. We have selected our priorities for the year ahead and have developed a detailed plan for 2019-20 with board overview and will publish an update at the end of this year.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity number	SC005227
Company number	337534 (Scotland)
Registered office	4th Floor, 30 Bell Street, Glasgow, G1 1LG

Our advisors

Auditors	Wylie & Bisset LLP, 168 Bath Street, Glasgow, G2 4TP
Bankers	Bank of Scotland plc, 167-201 Argyle Street, Glasgow, G2 8BU
Solicitors	TC Young Solicitors, 7 West George Street, Glasgow, G2 1BA

Directors

The directors of the charity are its trustees for the purpose of charity law. The trustees serving during the year and since the year end were as follows:

Ms C I Martin	resigned 1 st October 2018
Ms J Christie	appointed to chair from vice chair, 1 st October 2018
Ms W Spencer	appointed vice chair 1 st October 2018
Ms F Thomson	
Ms S Ross	
Ms L Wyllie	
Ms I Campbell	
Ms K Pearson	
Mrs S Gillies	appointed 2 nd February 2019

GLASGOW WOMEN'S AID

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

Key Management Personnel

GWA Chief Executive	Ms A Devine
Women's Team Manager	Ms L Howie
CYP's Team Manager	Ms M Farry
Outreach Team Manager	Ms C O'Neill

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Glasgow Women's Aid is controlled by its governing documents; a Memorandum and Articles of Association dated 9 February 2008, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. It is registered as a charity with the Office of Scottish Charities Regulator. Membership is open to all women who have a feminist analysis of domestic abuse and who accept the objects of the company. Members agree to contribute £1 in the event of the charity winding up.

Appointment of directors

The Articles of Association state the minimum number of directors to be three and the maximum to be twelve. At each AGM, the members may elect any member to be a director. The directors may at any time appoint any member to be a director.

The charity has eight directors at the year end. Directors appointed during the course of the year were appointed by existing directors in line with the Articles of Association. The following directors comprising the one third due to retire by rotation were re-elected at the AGM:

- W Spencer
- F Thomson
- S Ross

Induction and training of new Directors

All new directors receive a full induction to the organisation and the governance role. This includes obligations under charity and company law and an introduction to GWA's structure and services, our plans and financial status. The induction process also allows new directors to visit our refuges and to meet staff. A training record is maintained for all directors who are encouraged to attend appropriate training events relevant to their role.

Organisational structure

The board of directors, which can have a minimum of 3 and a maximum of 12 members, administers the charity. The board meets every 2 months and there are sub-committees covering service quality, finance and fundraising which normally meet between board meetings. A Chief Executive Officer is appointed by the directors to manage the day-to-day operations of the charity. To facilitate effective operations, the Chief Executive has delegated authority, within terms of delegation approved by the directors, for operational matters including finance, employment and service delivery.

Directors are appointed to the offices of Chair, Vice Chair, Treasurer, Secretary and such other office bearers (if any) as they consider appropriate. These appointments are made by the

GLASGOW WOMEN'S AID

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

Directors following the AGM. All office bearers shall cease to hold office at the conclusion of each AGM but shall then be eligible for re-election.

Related parties

None of our trustees receive remuneration or other benefit from their work with the charity. In the current year no related party transactions were reported.

Pay policy for senior staff

The directors consider the board of directors, the GWA Chief Executive and the GWA Women's, Children's and Outreach Team Manager to be the key management personnel of the charity in charge of directing and controlling, running and operating the organisation on a day to day basis.

All directors give their time freely and no director received remuneration in the year. The practice of the charity is that directors do not claim expenses.

The pay of senior staff is benchmarked every 2 years against relevant roles in similar organisations.

Risk management

The directors have a risk management strategy which comprises:

- An annual review of the principal risks the charity may face
- The establishment of policies, systems and procedures to mitigate those risks identified, and
- The implementation of procedures designed to manage any potential impact on the charity should any of these risks materialise.

This work has identified that sustainable funding is the major risk for the charity. Our core funding is not keeping pace with our cost base meaning that IT related costs, salary costs, pensions and utility increases need to be funded by other sources of income. As certain key revenue streams are only agreed on a year to year basis there is considerable uncertainty involved, which is unsettling for staff and difficult to manage.

There is an increasing dependence on project funding which requires considerable staff time both in putting together applications and in the subsequent administration of monitoring and evaluation processes. The cost of resources to carry out this work is not included in funding which means it has to be absorbed by existing staff. This creates the risk of it distracting from core service delivery focus.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

STATEMENT OF DIRECTORS RESPONSIBILITIES

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

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the Trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

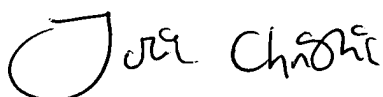
So far as the Trustees are aware, there is no relevant information (as defined by Section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware, and each trustee has taken all the steps that they ought to have taken as a trustee in order to make them aware of any audit information and to establish that the charitable company's auditors are aware of that information.

Auditors

The board give their assurance of the continued engagement of Wylie & Bisset LLP as the appointed auditors for the forthcoming year at the Annual general Meeting held in October.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Trustees on 5 August 2019 and signed on their behalf by:



Julie Christie

Director

Independent Auditor's Report to the Trustees and Members of Glasgow Women's Aid for the year ended 31 March 2019

Opinion

We have audited the financial statements of Glasgow Women's Aid (the 'charitable company') for the year ended 31 March 2019 which comprise the Statement of Financial Activities, the Balance sheet, the Cashflow statement and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2019, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report (report of the Trustees) other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Independent Auditor's Report to the Trustees and Members of Glasgow Women's Aid for the year ended 31 March 2019

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report prepared for the purposes of company law), for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustee's report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 8, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Independent Auditor's Report to the Trustees and Members of Glasgow Women's Aid for the year ended 31 March 2019

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Wylie & Bisset ✓

Jenny Simpson

Senior Statutory Auditor

For and on behalf of Wylie & Bisset LLP, Statutory Auditor

Date: 5 August 2019

Wylie & Bisset LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

168 Bath Street

Glasgow

G2 4TP

GLASGOW WOMEN'S AID
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MARCH 2019
(Incorporating an income and expenditure account)

	Note	Unrestricted Funds 2019	Restricted Funds 2019	Total Funds 2019	Unrestricted Funds 2018	Restricted Funds 2018	Total Funds 2018
		£	£	£	£	£	£
Income and endowments from:							
Donations and legacies	4	65,523	205,406	270,929	8,532	202,947	211,479
Charitable activities	5	387,521	1,217,908	1,605,429	416,971	1,196,205	1,613,176
Other trading activities	6	19,965	-	19,965	43,301	-	43,301
Investments	7	3,172	-	3,172	3,828	-	3,828
Total Income		476,181	1,423,314	1,899,495	472,632	1,399,152	1,871,784
Expenditure on:							
Raising funds							
Raising donations & legacies	8	7,873		7,873	7,931	-	7,931
Other trading activities	9	13,344		13,344	14,878	-	14,878
Charitable activities	11	415,123	1,427,587	1,842,710	384,657	1,380,342	1,764,999
Total Expenditure		436,340	1,427,587	1,863,927	407,466	1,380,342	1,787,808
Net income for the year		39,841	(4,273)	35,568	65,166	18,810	83,976
Transfers between funds		(874)	874	-	(1,058)	1,058	-
Net movement in funds		38,967	(3,399)	35,568	64,108	19,868	83,976
Funds reconciliation							
Total Funds brought forward	20	488,541	101,961	590,502	424,433	82,093	506,526
Total Funds carried forward	20	527,508	98,562	626,070	488,541	101,961	590,502

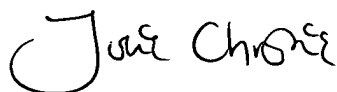
The statement of financial activities includes gains and losses recognised in the year.
All income and expenditure is derived from continuing activities.

GLASGOW WOMEN'S AID
BALANCE SHEET AS AT 31 MARCH 2019

	Note	2019 £	2018 £
Fixed assets:			
Tangible assets	15	24,395	10,661
Current assets:			
Debtors	16	19,234	22,417
Investments	17	200,000	-
Cash at bank and in hand	23	477,274	636,536
Total Current Assets		<u>696,508</u>	<u>658,953</u>
Liabilities:			
Creditors falling due within one year	18	(94,833)	(79,112)
Net Current assets		<u>601,675</u>	<u>579,841</u>
Net assets		<u>626,070</u>	<u>590,502</u>
The funds of the charity:			
Unrestricted funds	20	527,508	488,541
Restricted income funds	20	98,562	101,961
Total charity funds		<u>626,070</u>	<u>590,502</u>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the company.

Approved by the Trustees on 5 August 2019 and signed on their behalf by:



Name: JULIE CHRISTIE

Company No: SC337534



Name:

FIONA THOMSON

GLASGOW WOMEN'S AID

STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 31 MARCH 2019

	Note	2019 £	2018 £
<i>Cash flows from operating activities:</i>			
Cash provided by operating activities	22	65,553	127,970
<i>Cash flows from investing activities:</i>			
Interest received		3,172	3,828
Interest payable		(331)	(293)
Cash invested		(200,000)	-
Proceeds from sale of fixed assets		-	100
Purchase of property, plant and equipment		(27,656)	(4,589)
Net cash (used in) investing activities		(224,815)	(954)
Change in cash and cash equivalents in the year		(159,262)	127,016
Cash and cash equivalents brought forward	23	636,536	509,520
Cash and cash equivalents carried forward	23	477,274	636,536

GLASGOW WOMEN'S AID

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity constitutes a public benefit entity as defined by FRS 102.

The charity's presentation currency is sterling and amounts in the financial statements are rounded to the nearest £.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created funds for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed, or through the terms of an appeal.

Further details of each fund are disclosed in note 20.

(c) Income recognition

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

Donations, are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

GLASGOW WOMEN'S AID

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

1. Accounting Policies (continued)

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

Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service deferred until the criteria for income recognition are met (see note 19).

(d) Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure is incurred

(e) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity 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

GLASGOW WOMEN'S AID

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

1. Accounting Policies (continued)

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on the time spent by staff members. The allocation of support and governance costs is analysed in note 10.

(g) Tangible fixed assets and depreciation

Tangible fixed assets costing more than £75 are capitalised, including any incidental expenses of acquisition. Expenditure relating to the refuge accommodation is written off through the SoFA in the year in which the expenditure is incurred. This is a reflection of the short estimated useful life of these assets.

	Basis
Leasehold property	10%/33% on cost
Computer equipment	33% - 100% on cost
Office Equipment	15% on cost

(h) Debtors

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

(i) Cash at bank and in hand

Cash at bank and cash 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.

(j) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

GLASGOW WOMEN'S AID

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

(k) Pensions

The pension costs charged against profits represents the amount of employer's contributions payable in the scheme in respect of the accounting period. The charity is also an admitted body to the Strathclyde Pension Fund which operates a defined benefit pension scheme. The contributions payable by the charity, as employer, and of the relevant staff, are prescribed by the managers of the fund under the statutory provisions under which the scheme operates. The company has no discretion to vary the rates of its contributions and therefore the pension scheme is treated as a defined contribution scheme as permitted by FRS 102. The pension costs charged in the financial statements in respect of this scheme represents the contributions payable by the company during the year.

2. Legal status of the Charity

Glasgow Women's Aid is a registered Scottish charity.

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

3. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2018: £nil). Expenses are not normally paid to Trustees.

During the year no trustee had any personal interest in any contract or transaction entered into by the charity (2018: none).

4. Income from donations and legacies

	2019 £	2018 £
Donations	73,348	19,578
Subscriptions	100	70
SWD grants	197,481	191,831
	<u>270,929</u>	<u>211,479</u>

5. Income from charitable activities

	2019 £	2018 £
To provide refuge and support to women and children fleeing domestic violence	1,605,429	1,613,176
	<u>1,605,429</u>	<u>1,613,176</u>

GLASGOW WOMEN'S AID

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

6. Income from other trading activities

	2019 £	2018 £
Other income	11,048	7,441
Fundraising	8,917	35,860
	<u>19,965</u>	<u>43,301</u>

7. Investment income

	2019 £	2018 £
Bank interest	3,172	3,828
	<u>3,172</u>	<u>3,828</u>

8. Raising funds – expenditure on raising donations and legacies

	Direct Costs £	Support Costs £	Total 2019 £	Total 2018 £
Seeking donations	-	7,873	7,873	7,931
	-	7,873	7,873	7,931

9. Raising funds – expenditure on other trading activities

	Direct Costs £	Support Costs £	Total 2019 £	Total 2018 £
Fundraising	1,524	11,820	13,344	14,878
	1,524	11,820	13,344	14,878

10. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown in the table below:

Cost type	Total allocated £	Governance related £	Other support costs £	Basis of apportionment
Staff costs	116,855	6,375	110,480	Staff time
Other costs	39,574	2,160	37,414	Usage
Total	<u>156,429</u>	<u>8,535</u>	<u>147,894</u>	

Governance costs:

	2019 £	2018 £
Auditor's remuneration	4,701	4,192
Governance costs	2,064	1,220
Support costs (see above)	8,535	8,494
	<u>15,300</u>	<u>13,906</u>

GLASGOW WOMEN'S AID

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

10. Breakdown of governance and support costs by activities:	Support costs	Governance	2019	2018
	£	£	£	£
Seeking donations	7,108	765	7,873	7,931
Raising funds	10,596	1,224	11,820	12,422
To provide refuge and support to women and children fleeing domestic violence	130,190	13,311	143,501	142,348
Total	147,894	15,300	163,194	162,701

11. Analysis of expenditure on charitable activities

	To provide refuge and support to women and children fleeing domestic violence	2019 Total	2018 Total
	£	£	£
Staff costs	1,213,161	1,213,161	1,189,225
Property costs	249,930	249,930	254,126
Administrative costs	49,085	49,085	43,949
Maintenance	113,314	113,314	70,143
Legal and professional	1,135	1,135	320
Interest charges	331	331	293
Refuge costs	47,876	47,876	41,715
Travel	14,945	14,945	13,938
Subscriptions	4,746	4,746	5,474
Equipment hire	4,558	4,558	3,419
Gain on sale	128	128	49
Governance costs (note 10)	13,311	13,311	12,098
Support costs (note 10)	130,190	130,190	130,250
	1,842,710	1,842,710	1,764,999

GLASGOW WOMEN'S AID

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

12. Analysis of staff costs and remuneration of key management personnel

	2019 £	2018 £
Salaries and wages	1,052,038	1,039,933
Social security costs	93,560	92,967
Pension costs	161,223	145,449
Total staff costs and employee benefits	<u>1,306,821</u>	<u>1,278,349</u>

	2019 £	2018 £
Key management personnel remuneration (including salary, national insurance and pension contributions)	<u>183,858</u>	<u>171,526</u>

No employees had employee benefits in excess of £60,000 (2018: £nil).

	2019 No.	2018 No.
The average weekly number of persons, by headcount, employed by the charity during the year was:	<u>47</u>	<u>47</u>

13. Net income/(expenditure) for the year

	2019 £	2018 £
This is stated after charging:		
Depreciation	13,794	6,482
Auditor's remuneration: Audit fees	4,701	4,192
Loss on disposal of fixed assets	<u>128</u>	<u>58</u>

14. Government Grants

	2019 £	2018 £
Glasgow City Council	749,701	781,250
Scottish Executive	320,000	328,447
BBC Children in Need	10,000	4,500
Big Lottery	<u>253,850</u>	<u>273,839</u>
	<u>1,333,551</u>	<u>1,388,036</u>

There are no unfulfilled conditions and contingencies attaching to the grants or any indications of other forms of government assistance.

GLASGOW WOMEN'S AID

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

15. Tangible Fixed Assets

	Plant & Machinery £	Total £
Cost or valuation		
At 1 April 2018	188,262	188,262
Additions	27,656	27,656
Disposals	5,969	5,969
At 31 March 2019	<u>209,949</u>	<u>209,949</u>
Depreciation		
At 1 April 2018	177,601	177,601
Charge for the year	13,794	13,794
Eliminated on disposals	5,841	5,841
At 31 March 2019	<u>185,554</u>	<u>185,554</u>
Net book value		
At 31 March 2018	<u>10,661</u>	<u>10,661</u>
At 31 March 2019	<u>24,395</u>	<u>24,395</u>

16. Debtors

	2019 £	2018 £
Trade debtors	120	1,418
Other debtors	19,114	20,999
	<u>19,234</u>	<u>22,417</u>

17. Current Investments

	2019 £	2018 £
Term deposit	200,000	-
	<u>200,000</u>	<u>-</u>

18. Creditors: amounts falling due within one year

	2019 £	2018 £
Trade creditors	22,514	12,398
Other creditors and accruals	31,007	27,744
Deferred income (Note 19)	18,474	15,529
Taxation and social security costs	22,838	23,441
	<u>94,833</u>	<u>79,112</u>

GLASGOW WOMEN'S AID

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

19. Deferred income

	2019 £
Balance as at 1 April 2018	15,529
Amount released to income earned from charitable activities	(15,529)
Amount deferred in year	18,474
Balance as at 31 March 2019	<u>18,474</u>

Deferred income comprises housing benefits received in advance.

20. Analysis of charitable funds

Analysis of Fund movements	2018 Balance b/fwd £	Income £	Expenditure £	Transfers £	2019 Fund c/fwd £
Unrestricted					
Designated funds					
Fixed assets	10,661	-	13,794	27,528	24,395
Training & development	20,000	-			20,000
Contingency notice/ redundancy fund	53,000	-			53,000
Transport Fund	9,000	-		4,500	13,500
Strategic Delivery Fund	40,000	-	16,752	20,752	44,000
Total designated funds	132,661	-	30,546	52,780	154,895
General funds	355,880	476,181	405,794	(53,654)	372,613
Total unrestricted funds	488,541	476,181	436,340	(874)	527,508
Restricted fund					
Supporting people	23,207	552,220	574,018	-	1,409
SWD grant	-	197,481	197,438	-	43
Scottish Government Jul- Jun'18	7,049	76,250	83,313	14	-
Scottish Government Jul- Jun'19	-	243,750	241,320	-	2,430
BBC Children in need 18/19	-	10,000	10,297	297	-
Childcare strategy	-	46,038	46,100	62	-
SSSC Training grant	1,200	-	-	-	1,200
Drapers fund	-	5,225	5,225	-	-
Big lottery CEDAR	66,423	186,794	161,892	-	91,325
Playscheme grant	-	7,500	7,503	3	-
Cash for kids	-	2,700	2,700	-	-
Big lottery – becoming a survivor	-	94,113	91,958	-	2,155
Tradeshouse	4,082	-	4,558	476	-
The Good Gifts	-	1,000	1,020	20	-
Community Safety Glasgow	-	243	245	2	-
Total restricted funds	101,961	1,423,314	1,427,587	874	98,562
TOTAL FUNDS	590,502	1,899,495	1,863,927	-	626,070

GLASGOW WOMEN'S AID

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

20. Analysis of charitable funds (cont'd)

Analysis of Fund movements	2017 Balance b/fwd £	Income £	Expenditure £	Transfers £	2018 Fund c/fwd £
Unrestricted					
Designated funds					
Fixed assets	12,712	-	6,482	4,431	10,661
Training & development	20,000	-	14,822	14,822	20,000
Monitoring, sustainability & improvement	3,410	-	3,410	-	-
Contingency notice/ redundancy fund	53,000	-	-	-	53,000
Transport Fund	-	9,000	-	-	9,000
Strategic Delivery Fund	-	40,000	-	-	40,000
Total designated funds	89,122	49,000	24,714	19,253	132,661
General funds	335,311	423,632	382,752	(20,311)	355,880
Total unrestricted funds	424,433	472,632	407,466	(1,058)	488,541
Restricted fund					
Supporting people	18,876	536,423	532,092	-	23,207
SWD grant	10,299	191,831	202,829	699	-
Scottish Government Jul- Jun'17	3,384	84,697	88,095	14	-
Scottish Government Jul- Jun'18	-	243,750	236,701	-	7,049
BBC Children in need	2,387	4,500	6,895	8	-
Childcare strategy	-	46,038	46,118	80	-
SSSC Training grant	-	1,200	-	-	1,200
Drapers fund	-	2,955	2,955	-	-
Big lottery CEDAR	39,647	185,819	159,043	-	66,423
Playscheme grant	-	6,958	6,960	2	-
Tesco – bags for help	-	2,500	2,502	2	-
Cash for kids	-	1,925	1,925	-	-
Forestry commission	-	2,536	2,536	-	-
Big lottery – becoming a survivor	-	88,020	88,273	253	-
Tradeshouse	7,500	-	3,418	-	4,082
Total restricted funds	82,093	1,399,152	1,380,342	1,058	101,961
TOTAL FUNDS	506,526	1,871,784	1,787,808	-	590,502

a) The unrestricted funds are available to be spent for any of the purposes of the charity.

The Trustees have created the following designated funds:

Fixed assets: The fixed assets fund represents the net book value of the tangible fixed assets at the balance sheet date.

Training development fund: – this fund represents the costs of a part time worker who will be responsible for enhancing 3 core areas – Training & Development / Volunteers / Fundraising and also includes any costs associated with these areas. During previous years

GLASGOW WOMEN'S AID

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

20. Analysis of charitable funds (cont'd)

income generated from fundraising activities has been sufficient to avoid spending this reserve however in the event that fundraising in 2019/20 is not as lucrative this fund remains.

Monitoring, sustainability and improvement: This fund will be used to improve the monitoring and sustainability of the organisation and support with the anticipated increase in referrals as a result of the new Domestic Abuse and Forced Marriage Helpline. It is anticipated that this will include improvements to crisis support.

Contingency notice/redundancy fund: This fund is the staff costs which would be incurred should the Scottish Government, Equalities Fund grant, which has less than one year to run, not be renewed for a further year. While the Board expects this funding stream will continue, they consider it prudent to allocate a reserve for these costs, as it may be necessary to put affected staff onto redundancy notice given the uncertainty and timing of future funding announcements.

Transport Fund – This fund will cover the sustainability of organisational transport for women, children and young people, ensuring the final payment due is available.

Strategy Delivery Fund – this fund is to support the strategic direction and plan going forward, providing funds to manage IT and infrastructure for all.

b) Restricted funds comprise:

Glasgow City Council, Supporting People – this grant funds the costs involved in the support of all women within the service including refuge and follow on, this grant cannot be used for any purpose other than the support of women.

Glasgow City Council, Social Work Department – this is a core costs grant and funds the main office and management of Glasgow Women's Aid, this grant cannot be used for any support or refuge costs.

Scottish Government, Equalities Fund – this grant funds the costs involved in the support of all children and young people using the service including refuge, follow-on, outreach and Play Therapy. This grant cannot be used for any other purpose other than the support of children and young people.

Glasgow City Council, Childcare Strategy – this grant is to fund the Childcare Service within Glasgow Womens Aid, this service is used by women to support training and employment.

Drapers Fund - applications were made to this fund for several children in the service, all funds received were for clothing and school wear.

Playscheme Grant - this grant from Glasgow City Council allows us to run activity programmes during the school holiday periods.

Cash for Kids - small grants are awarded to all children within our service at Christmas to allow guardians to provide a gift at this time of year.

GLASGOW WOMEN'S AID

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

20. Analysis of charitable funds (cont'd)

BBC Children in Need - this funding was received to decorate the children's bedrooms in their new homes when they move on from refuge accommodation.

Big Lottery – this funding is to run a three year CEDAR (Children Experiencing Domestic Abuse Recovery) project throughout Glasgow and includes the salary costs of 2 Coordinators.

Big Lottery 'Becoming a Survivor' - This grant is to run a 5 year project involving 2 new members of staff, a full time 'Crisis Support Worker' and 'Women's Outreach Worker'.

Tradeshouse - this funding was to enable us to source a vehicle to transport services users to and from support sessions, training groups and workshops.

SSSC Training Grant – This grant is to cover the cost of SVQ training to ensure our Women's Team workers achieve the required qualifications to register with SSSC.

Tesco bags for help – This grant was to enhance the outdoor space at refuge enabling women, children and young people to use the space to aid in their recovery from domestic abuse.

Forestry Commission – This grant was to run an outdoor Psychodrama group with children and young people in the service.

The Good Gifts - This grant was to provide pyjamas and soft toys for children in refuge to help them develop good sleeping habits.

Community Safety Glasgow - This grant was to purchase personal safety alarms for women who access the drop in centre, this enables them to feel safer within the community.

21. Net assets over funds

	Unrestricted Funds £	Restricted Funds £	Total 2019 £	Unrestricted Funds £	Restricted Funds £	Total 2018 £
Fixed assets	24,395	-	24,395	10,661	-	10,661
Debtors	19,234	-	19,234	22,417	-	22,417
Current Investments	200,000	-	200,000	-	-	-
Cash	365,221	112,053	477,274	534,575	101,961	636,536
Creditors	(81,342)	(13,491)	(94,833)	(79,112)	-	(79,112)
	<u>527,508</u>	<u>98,562</u>	<u>626,070</u>	<u>488,541</u>	<u>101,961</u>	<u>590,502</u>

GLASGOW WOMEN'S AID

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

22. Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2019 £	2018 £
Net income for the year (as per the Statement of Financial Activities)	35,568	83,976
Adjustments for:		
Depreciation charges	13,794	6,482
Interest received	(3,172)	(3,828)
Interest payable	331	293
Loss on disposal	128	58
Decrease in debtors	3,183	47,926
Increase in creditors	15,721	(6,937)
Net cash provided by operating activities	65,553	127,970

23. Analysis of cash and cash equivalents

	2019 £	2018 £
Cash in hand	477,274	636,536
Total cash and cash equivalents	477,274	636,536

24. Operating lease commitments

At the Balance Sheet date the charity had annual commitments under non-cancellable leases as set out below:

	2019 £	2018 £
Operating leases which expire:		
Within one year	74,706	84,292
In the second to fifth years inclusive	9,333	13,891
	84,039	98,183