

**COMPANY REGISTRATION NUMBER: SC419662**

**CHARITY REGISTRATION NUMBER: SCO12849**



**Hemat Gryffe Women's Aid**  
**Company Limited by Guarantee**  
**Financial Statements**  
**31 March 2017**

**Hemat Gryffe Women's Aid**  
**Company Limited by Guarantee**  
**Financial Statements**  
**Year ended 31 March 2017**

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# **Hemat Gryffe Women's Aid**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report)**

**Year ended 31 March 2017**

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2017.

#### **Reference and administrative details**

**Registered charity name** Hemat Gryffe Women's Aid

**Charity registration number** SCO12849

**Company registration number** SC419662

**Principal office and registered office** Flat 0/1  
24 Willowbank Street  
Glasgow  
G3 6LZ

#### **The trustees**

M Beveridge

I White

B L Gandhi

K Rasul

(Appointed 22 June 2016)

#### **Independent Auditors**

J Bruce Andrew and Company  
Chartered Accountants & Statutory Auditors  
Lochfield House  
135 Neilston Road  
Paisley  
PA2 6QL

#### **Bankers**

Bank of Scotland  
PO Box 1000  
BX2 1LB

#### **Solicitors**

Fleming & Reid  
180 Hope Street  
Glasgow  
G2 2UE

#### **Structure, governance and management**

The charity was founded as an unincorporated association on 5 January 1982 and became a company limited by guarantee on 16 March 2012. The charity's current constitutional form is as a company limited by guarantee under the Companies Acts.

# **Hemat Gryffe Women's Aid**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2017**

#### **Objectives and activities**

The objects of the charity are:-

- To provide safe temporary refuge accommodation primarily for women, children and young people from the Asian, black and minority ethnic community where the women have suffered domestic abuse in their home or within a relationship with a husband, partner and/or extended family member.
- To provide information and support services to women from marginalised communities who experience domestic abuse
- To provide follow on support to women and children after they leave refuge to prevent immediate hardship and isolation
- To provide outreach services to children and young people who are experiencing domestic abuse who are not accessing refuge or follow on services
- To offer support and help to any women and their children, if any, and young people who ask for such help whether or not they are refuge residents and also to offer support and advice to any women and children who have left temporary refuge
- The charity also hopes to encourage statutory authorities and other agencies to recognise their obligations, legal and otherwise, towards abused women and their children, if any, and to act accordingly towards the prevention of abuse and relief of suffering

#### **Mission Statement**

- To provide Asian, Black and minority ethnic women, children and young people with protection from domestic abuse
- To increase external agencies understanding about domestic abuse in Asian, Black and minority ethnic communities and to provide the quality of support provided by external agencies to Asian, Black and minority ethnic women
- To reduce abuse within Asian, Black and minority ethnic communities and to raise national awareness of domestic abuse issues
- To provide culturally sensitive counselling/listening ear, education and support. We aim to empower women to make valued judgements and decisions to enable women to integrate into society
- To ultimately encourage independent living to allow women to determine their own future and live a prosperous life free from abuse

#### **Affiliation**

The organisation is affiliated to Scottish Women's Aid. There are a network of 39 women's aid groups in Scotland. Hemat Gryffe Women's Aid is the only group in Glasgow offering safe temporary refuge as well as a culturally sensitive and specialised service primarily to women, children and young people from the Asian, Black and minority ethnic community.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

# **Hemat Gryffe Women's Aid**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 March 2017**

##### **Achievements and performance**

Glasgow City Council, the full Supporting People Grant paid and increased.

Glasgow City Council, the full Social Work Grant was paid and increased. A surplus has accrued due to a vacant position and increase in the grant.

Glasgow City Council Childcare Strategy/Integrated Grant paid in full.

Glasgow City Council, Housing Benefit agreed an uplift from September 2016 to August 2017.

The Scottish Government Children's Services Fund – Between April and June 2016 the Scottish Government made a one off payment to cover the first quarter of the financial year. The grant was allocated thereafter from July 2016 to June 2017 - money withheld due to recruitment difficulties. The income and expenditure as per Note 18 is the amount of income due and expenditure paid out for the charity's financial year ended 31 March 2017.

The Scottish Government Violence Against Women – Between April and June 2016 the Scottish Government made a one off payment to cover the first quarter of the financial year. The grant was allocated thereafter from July 2016 to June 2017 - money withheld due to part of the grant not being required and a vacancy. The income and expenditure as per Note 18 is the amount of income due and expenditure paid out for the charity's financial year ended 31 March 2017.

The resident's rent contribution includes rent and subsistence for a service user who has no recourse to public funds due to her insecure immigration status. Glasgow City Council Homeless Person's Social Work team paid the rent and utility costs.

The Children In Need Grant award enabled the children's workers to purchase much needed resources and items of equipment for the refuge children's play flat and the drop in centre children's room. A contribution is made to children's bedroom when leaving the refuge to permanent accommodation. The grant was allocated from May 2016 to June 2017.

The refuge was upgraded and various items were purchased during the year as follows:-

Electrical goods (fridges, TVs, kettles, toasters, DVD players, irons, vacuum cleaners) Bedding and mattresses for individual flats, carpets in some flats, standing lamps, crockery; flats were painted;

The flats are maintained to a high standard and are deep cleaned when a resident leaves the refuge and bedding and crockery replaced.

Women receive a welcome pack upon admission to the refuge which contains essential items

Health and Safety risk assessments were updated

Cash For Kids made individual grant awards in relation to children accessing the refuge, follow on and outreach services.

During the year donations received supported women who are without recourse to public funds

# **Hemat Gryffe Women's Aid**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2017**

#### **Financial review**

It is the policy of the organisation to maintain unrestricted funds which are the free reserves of the charity at a level which equates to approximately three months running costs. This provides sufficient funds to cover management, administration and support costs.

The Statement of Financial Activities (Incorporating the Income and Expenditure account) shows a deficit on unrestricted funds for the year of £3,381 and a surplus on restricted funds of £9,794 giving an overall surplus for the year of £6,413. Note 18 of the Notes To The Accounts shows the breakdown of the restricted funds.

The charity's unrestricted funds at 31 March 2017 are £115,289 and there is a balance on restricted funds of £26,744 giving total funds of £142,033 (2016 - £135,620).

#### **Plans for future periods**

Plans for future periods include:-

- Recruitment of new and additional Trustees to the Board of Directors
- Continued Professional Development of Staff
- Continued development of positive partnership relations
- Sustain current service provision with a view to future development

#### **Trustees' responsibilities statement**

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

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

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# Hemat Gryffe Women's Aid

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2017

#### Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

#### Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 21 June 2017 and signed on behalf of the board of trustees by:

M Beveridge  
Trustee



B L Gandhi  
Trustee



# **Hemat Gryffe Women's Aid**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of Hemat Gryffe Women's Aid**

**Year ended 31 March 2017**

We have audited the financial statements of Hemat Gryffe Women's Aid for the year ended 31 March 2017 which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

This report is made solely to the charity's members, as a body, in accordance with chapter 3 of part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members 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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

#### **Respective responsibilities of trustees and auditor**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors 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. We have been appointed 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 responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors, including APB Ethical Standard - Provisions Available for Small Entities (Revised), in the circumstances set out below:

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities, assist with the preparation of the financial statements and to provide payroll services.

#### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the trustees' report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.



# **Hemat Gryffe Women's Aid**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of Hemat Gryffe Women's Aid** (continued)

**Year ended 31 March 2017**

#### **Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2017 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 (as amended).

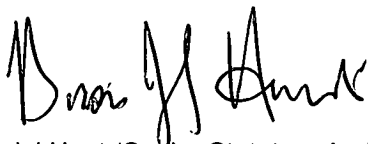
#### **Opinion on other matter prescribed by the Companies Act 2006**

In our opinion the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.

#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charity Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept proper and adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.



Brian J J Hunt (Senior Statutory Auditor)  
For and on behalf of  
J Bruce Andrew and Company  
Chartered Accountants & Statutory Auditors  
Lochfield House  
135 Neilston Road  
Paisley  
PA2 6QL

21 June 2017

J Bruce Andrew and Company is eligible to act as an auditor under section 1212 of the Companies Act 2006.

**Hemat Gryffe Women's Aid**  
**Company Limited by Guarantee**  
**Statement of Financial Activities**  
**(including income and expenditure account)**

**31 March 2017**

		Unrestricted funds £	2017 Restricted funds £	Total funds £	2016 Total funds £
	Note				
<b>Income and endowments</b>					
Donations and legacies	5	1,400	340,945	<b>342,345</b>	334,359
Charitable activities	6	750	121,857	<b>122,607</b>	111,987
<b>Total income</b>		<u>2,150</u>	<u>462,802</u>	<u><b>464,952</b></u>	<u>446,346</u>
<b>Expenditure</b>					
Expenditure on charitable activities	7,8	5,531	453,008	<b>458,539</b>	464,100
<b>Total expenditure</b>		<u>5,531</u>	<u>453,008</u>	<u><b>458,539</b></u>	<u>464,100</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>(3,381)</u>	<u>9,794</u>	<u><b>6,413</b></u>	<u>(17,754)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		118,670	16,950	<b>135,620</b>	153,374
<b>Total funds carried forward</b>		<u>115,289</u>	<u>26,744</u>	<u><b>142,033</b></u>	<u>135,620</u>

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

All income and expenditure derive from continuing activities.

The notes on pages 10 to 19 form part of these financial statements.

# Hemat Gryffe Women's Aid

## Company Limited by Guarantee

### Statement of Financial Position

31 March 2017

		2017 £	2016 £
<b>Fixed assets</b>			
Tangible fixed assets	13	22,390	28,621
<b>Current assets</b>			
Debtors	14	11,986	17,015
Cash at bank and in hand		154,937	109,776
		<u>166,923</u>	<u>126,791</u>
<b>Creditors: amounts falling due within one year</b>	15	<u>47,280</u>	<u>19,792</u>
<b>Net current assets</b>		<u>119,643</u>	<u>106,999</u>
<b>Total assets less current liabilities</b>		<u>142,033</u>	<u>135,620</u>
<b>Net assets</b>		<u>142,033</u>	<u>135,620</u>
<b>Funds of the charity</b>			
Restricted funds		26,744	16,950
Unrestricted funds		115,289	118,670
<b>Total charity funds</b>	17	<u>142,033</u>	<u>135,620</u>

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

These financial statements were approved by the board of trustees and authorised for issue on 21 June 2017, and are signed on behalf of the board by:

M Beveridge  
Trustee



B L Gandhi  
Trustee



The notes on pages 10 to 19 form part of these financial statements.

**Hemat Gryffe Women's Aid**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements**  
**Year ended 31 March 2017**

**1. General information**

The charity is a private company limited by guarantee, registered in Scotland and a registered charity in Scotland. The address of the registered office is Flat 0/1, 24 Willowbank Street, Glasgow, G3 6LZ.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended).

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**Transition to FRS 102**

The entity transitioned from previous UK GAAP to FRS 102 as at 1 April 2015. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 21.

**Disclosure exemptions**

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102: (a) No cash flow statement has been presented for the company.

(b) Disclosures in respect of financial instruments have not been presented.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

# **Hemat Gryffe Women's Aid**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements *(continued)***

**Year ended 31 March 2017**

#### **3. Accounting policies *(continued)***

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

##### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

# **Hemat Gryffe Women's Aid**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements** *(continued)*

**Year ended 31 March 2017**

#### **3. Accounting policies** *(continued)*

##### **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### **Tangible assets**

All fixed assets are initially recorded at cost.

##### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Tenants improvements	-	5% straight line
Office fixtures and equipment	-	25% straight line
Refuge equipment	-	25% reducing balance

##### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

# Hemat Gryffe Women's Aid

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

#### 3. Accounting policies *(continued)*

##### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

##### Defined benefit plans

The charity is a participating employer in the Strathclyde Pension Scheme which is a multi-employer defined benefit pension scheme. As there is insufficient information available to use defined benefit accounting the charity has accounted for the contributions as a defined contribution plan under Para 28.11 of FRS 102. Contributions are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

#### 4. Limited by guarantee

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

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
<b>Donations</b>			
Donations	800	—	800
Donations - Scottish Sadaqah Charitable Trust	600	—	600
<b>Grants</b>			
Supporting People - Hemat Gryffe	—	81,106	81,106
Glasgow City Council - Social Work Grant	—	89,089	89,089
Glasgow City Council - Childcare Strategy/Integrated Fund	—	14,395	14,395
Glasgow City Council - Hillhead Area	—	—	—
Scottish Government - Children's Services	—	71,385	71,385
Scottish Government - Violence Against Women	—	73,420	73,420
Children In Need	—	10,000	10,000
Cash For Kids - Individual Awards	—	1,550	1,550
	<u>1,400</u>	<u>340,945</u>	<u>342,345</u>

# Hemat Gryffe Women's Aid

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

#### 5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
<b>Donations</b>			
Donations	10,222	–	10,222
Donations - Scottish Sadaqah Charitable Trust	600	–	600
<b>Grants</b>			
Supporting People - Hemat Gryffe	–	78,668	78,668
Glasgow City Council - Social Work Grant	–	70,560	70,560
Glasgow City Council - Childcare Strategy/Integrated Fund	–	14,395	14,395
Glasgow City Council - Hillhead Area	–	575	575
Scottish Government - Childrens' Services	–	86,442	86,442
Scottish Government - Violence Against Women	–	69,847	69,847
Children In Need	–	2,000	2,000
Cash For Kids - Individual Awards	–	1,050	1,050
	<u>10,822</u>	<u>323,537</u>	<u>334,359</u>

#### 6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Housing benefit	–	107,189	107,189
Refuge Residents' Rent Contribution	–	11,651	11,651
Refuge Residents' Electricity Money	–	3,017	3,017
Miscellaneous Income	750	–	750
	<u>750</u>	<u>121,857</u>	<u>122,607</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
Housing benefit	–	93,622	93,622
Refuge Residents' Rent Contribution	–	14,353	14,353
Refuge Residents' Electricity Money	–	3,754	3,754
Miscellaneous Income	258	–	258
	<u>258</u>	<u>111,729</u>	<u>111,987</u>



# Hemat Gryffe Women's Aid

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

#### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Provision of refuge accommodation	45	404,005	<b>404,050</b>
Support costs	5,486	49,003	<b>54,489</b>
	<u>5,531</u>	<u>453,008</u>	<u><b>458,539</b></u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
Provision of refuge accommodation	2,066	410,646	412,712
Support costs	8,337	43,051	51,388
	<u>10,403</u>	<u>453,697</u>	<u>464,100</u>

#### 8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2017 £	Total fund 2016 £
Provision of refuge accommodation	404,050	44,467	<b>448,517</b>	457,717
Governance costs	–	10,022	<b>10,022</b>	6,383
	<u>404,050</u>	<u>54,489</u>	<u><b>458,539</b></u>	<u>464,100</u>

#### 9. Analysis of support costs

	Provision of refuge accommodati on £	Total 2017 £	Total 2016 £
Staff costs	28,039	<b>28,039</b>	28,756
Premises	16,428	<b>16,428</b>	16,249
	<u>44,467</u>	<u><b>44,467</b></u>	<u>45,005</u>

#### 10. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2017 £	2016 £
Depreciation of tangible fixed assets	<b>6,231</b>	6,348
Fees payable for the audit of the financial statements	<b>4,272</b>	4,188

# Hemat Gryffe Women's Aid

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2017

#### 11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2017	2016
	£	£
Wages and salaries	247,111	241,277
Social security costs	21,149	18,543
Employer contributions to pension plans	20,454	23,209
	<u>288,714</u>	<u>283,029</u>

The average head count of employees during the year was 9 (2016: 8). The average number of full-time equivalent employees during the year is analysed as follows:

	2017	2016
	No.	No.
Number of direct staff	8	7
Number of administrative staff	1	1
	<u>9</u>	<u>8</u>

No employee received employee benefits of more than £60,000 during the year (2016: Nil).

#### 12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by any of the trustees during the year (2016 - £Nil)

#### 13. Tangible fixed assets

	Tenants improvements £	Office fixtures and equipment £	Refuge equipment £	Total £
<b>Cost</b>				
At 1 Apr 2016 and 31 Mar 2017	<u>78,520</u>	<u>33,974</u>	<u>95,367</u>	<u>207,861</u>
<b>Depreciation</b>				
At 1 April 2016	54,253	31,023	93,964	179,240
Charge for the year	<u>3,926</u>	<u>1,954</u>	<u>351</u>	<u>6,231</u>
At 31 March 2017	<u>58,179</u>	<u>32,977</u>	<u>94,315</u>	<u>185,471</u>
<b>Carrying amount</b>				
At 31 March 2017	<u>20,341</u>	<u>997</u>	<u>1,052</u>	<u>22,390</u>
At 31 March 2016	<u>24,267</u>	<u>2,951</u>	<u>1,403</u>	<u>28,621</u>

# Hemat Gryffe Women's Aid

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

#### 14. Debtors

	2017	2016
	£	£
Trade debtors	9,304	13,893
Prepayments and accrued income	2,682	3,122
	<u>11,986</u>	<u>17,015</u>

#### 15. Creditors: amounts falling due within one year

	2017	2016
	£	£
Accruals and deferred income	40,765	12,992
Social security and other taxes	6,515	6,800
	<u>47,280</u>	<u>19,792</u>

#### 16. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £20,454 (2016: £23,209).

The charity is a participating employer in the Strathclyde Pension Fund which is a multi-employer defined benefit pension scheme. The assets of the scheme are held in separate trustee administered funds.

The scheme is accounted for as a defined contribution plan in terms of Para 28.11 of FRS 102 as there is insufficient information available on an annual basis to identify and separate the scheme's share of the assets and liabilities

A triennial valuation of this scheme is carried out by Hymans Robertson LLP, who are qualified actuaries.

Valuations are made using the projected unit method and are used to determine the individual company contributions.

The most recent valuation was carried out as at 31 March 2014 and showed a net surplus of £133,000.

The next triennial valuation will be as at 31 March 2017 although the valuation is not expected to be available until the end of 2017.

# Hemat Gryffe Women's Aid

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

#### 17. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2016 £	Income £	Expenditure £	At 31 March 2017 £
Unrestricted fund 1 - refuge accommodation	<u>118,670</u>	<u>2,150</u>	<u>(5,531)</u>	<u>115,289</u>

##### Restricted funds

	At 1 April 2016 £	Income £	Expenditure £	At 31 March 2017 £
Restricted funds	<u>16,950</u>	<u>462,802</u>	<u>(453,008)</u>	<u>26,744</u>

#### 18. Summary of restricted funds

	At 1 April 2016 £	Income £	Expenditure £	At 31 March 2017 £
Housing Benefit	–	121,857	(111,887)	9,970
Supporting People	–	81,106	(81,106)	–
GCC - Social Work Grant	–	89,089	(85,807)	3,282
GCC - Childcare Strategy	–	14,395	(14,395)	–
Sc Govt - Children's Services	–	71,385	(72,400)	(1,015)
Sc Govt - Violence Against Women	–	73,420	(73,038)	382
Cash For Kids	–	1,550	(1,550)	–
Children In Need	–	10,000	(10,000)	–
Capital Grant	<u>16,950</u>	–	<u>(2,825)</u>	<u>14,125</u>
Totals	<u>16,950</u>	<u>462,802</u>	<u>(453,008)</u>	<u>26,744</u>

#### 19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Tangible fixed assets	8,265	14,125	22,390
Current assets	119,910	47,013	166,923
Creditors less than 1 year	<u>(12,886)</u>	<u>(34,394)</u>	<u>(47,280)</u>
<b>Net assets</b>	<u>115,289</u>	<u>26,744</u>	<u>142,033</u>

# **Hemat Gryffe Women's Aid**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements** *(continued)*

**Year ended 31 March 2017**

#### **20. Related parties**

The trustees give freely of their time and expertise without any form of remuneration or other benefits in cash or kind (2016 - £Nil).

Expenses paid to the trustees in the year amounted to £Nil (2016 - £Nil)

During the year no trustee had any personal interest in any contract or transaction entered into by the charity (2016 - None).

#### **21. Transition to FRS 102**

These are the first financial statements that comply with FRS 102. The charity transitioned to FRS 102 on 1 April 2015.

No transitional adjustments were required in the retained funds or income or expenditure for the year.