

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020
FOR
HEMAT GRYFFE WOMEN'S AID
(A COMPANY LIMITED BY GUARANTEE)

Thomas Barrie & Co LLP
Statutory Auditor
Chartered Accountants
Atlantic House
1a Cadogan Street
Glasgow
G2 6QE

HEMAT GRYFFE WOMEN'S AID

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for the year ended 31 MARCH 2020

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HEMAT GRYFFE WOMEN'S AID

REFERENCE AND ADMINISTRATIVE DETAILS
for the year ended 31 MARCH 2020

TRUSTEES	M Beveridge B L Gandhi K Rasul I White
REGISTERED OFFICE	Flat 0/1 24 Willowbank Street Glasgow United Kingdom G3 6LZ
REGISTERED COMPANY NUMBER	SC419662 (Scotland)
REGISTERED CHARITY NUMBER	SC012849
INDEPENDENT AUDITORS	Thomas Barrie & Co LLP Statutory Auditor Chartered Accountants Atlantic House 1a Cadogan Street Glasgow G2 6QE
SOLICITORS	Fleming & Reid 180 Hope Street Glasgow G2 2UE
BANKERS	Bank of Scotland PO Box 1000 BX2 1LB

REPORT OF THE TRUSTEES
for the year ended 31 MARCH 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2020. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are:-

- To provide safe temporary refuge accommodation primarily for women, children and young people primarily from the Asian, black and minority ethnic community where the woman has experienced domestic abuse at the hands of a husband, partner and/or extended family member.
- To provide information and support services to women, children and young people from marginalised communities who experience domestic abuse, forced marriage and honour based violence.
- 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 a culturally sensitive listening ear service, education and support. We aim to empower women to make valued judgements and decisions to enable them 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.

REPORT OF THE TRUSTEES
for the year ended 31 MARCH 2020

ACHIEVEMENT AND PERFORMANCE

Glasgow City Council: Supporting People Grant paid in full

Glasgow City Council: Social Work Grant paid in full

Glasgow City Council: Childcare Strategy/Integrated Grant paid in full and funding stops in September 2020 resulting in a loss of 14 hours staff costs. The grant underspend for the financial year has been refunded to GCC after the year end.

Glasgow City Council: Housing Benefit, uplift awarded from September 2019

The Scottish Government Equally Safe Fund (SGESF Children's Fund) allocated from July 2019 to June 2020 supported the Children's Refuge, Follow on and Outreach Service.

The Scottish Government Equally Safe Fund (SGESF Women's Fund) allocated from July 2019 to June 2020 supported the provision of crisis / one to one support, follow on support and therapeutic activities for women.

The Children in Need grant allocated 2019 to 2021 - to support children and young people (CYP) accessing our service; direct one to one support work with CYP; age appropriate resources and equipment for the playroom in refuge and CYP room in the drop in centre; CYP purchase items for their bedroom when leaving the refuge moving to permanent accommodation; trips, activities, outings, festivals and celebrations organised during the year.

Cash for Kids made individual grant awards for children accessing the refuge, follow on and outreach service.

STV Children's Appeal donation is utilised for CYP living in poverty

The Scottish Sadaq Charitable Trust continues to make a monthly donation to the project which is used to support women who have no recourse to public funds

The project was awarded £2,500 from the Wood Foundation that was secured by students from a Glasgow School for participating in a Youth Philanthropy Initiative. The award was increased by £500 from the school committee bringing the total allocation awarded via the initiative to £3,000 in recognition of the work of the project in supporting and empowering young people in the wider community.

The project was awarded £3,000 from the Wood Foundation that was secured by students from a Glasgow School for participating in a Youth Philanthropy Initiative.

Extensive refuge refurbishment involved: new blinds in all of the resident's flats, painting throughout: landings and residents flats, wooden flooring throughout, sofas, wardrobes, coffee tables, carpets in the communal areas.

As part of the continuing refurbishment of the refuge flats further expenditure will be allocated from the housing benefit grant.

Training and awareness raising was provided throughout the year by staff including training on the impact of no recourse to public funds on women with an insecure immigration status. Service users participated in national conferences

FINANCIAL REVIEW

Financial position

The Statement of Financial Activities (Incorporating the Income and Expenditure account) shows a surplus on unrestricted funds for the year of £4,272 and a surplus on restricted funds of £57,792 giving an overall surplus for the year of £62,064 (2019 - £5,005). Note 13 of the Notes To The Financial Statements gives a breakdown of the restricted funds.

The charity's unrestricted funds at 31 March 2020 are £112,692 (2019 - £108,420) and there is a balance on restricted funds of £94,748 (2019 - £36,956) giving total funds of £207,440 (2019 - £145,376).

Restricted funds includes the balance of a capital grant of £5,650. The original grant of £56,500 for improvements to the back court of the refuge was received in 2001 and is being written off evenly at £2,825 per annum over 20 years.

Reserves policy

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 trustees consider that this has been met.

REPORT OF THE TRUSTEES
for the year ended 31 MARCH 2020

FINANCIAL REVIEW

Risks and uncertainties, including going concern

Hemat Gryffe Women's Aid Board and Operating Team recognise the need to acknowledge and plan against all financial and non-financial risks which could jeopardise the organisation such as:

Reputational damage - mitigated by working closely with the Care Inspectorate, SSSC, the Scottish Government, OSCR, including local authorities to ensure that we are striving for the highest possible standards of care and support.

Demand fluctuations for our services - mitigated by protecting our reputation, monitoring our cash flow and carefully managing any operational changes. We employ full-time staff to allow us to respond flexibly to changes in demand and supply.

Staff turnover - mitigated by providing staff training and development opportunities, sharing tasks and knowledge between the teams, transparent reporting and by offering a competitive salary based on the Scottish Joint Council pay scales.

COVID-19

The Board has acknowledged the uncertainty that COVID-19 poses and has taken various actions in order to mitigate the associated risks which includes but are not limited to:

Liaising with the Scottish Government and existing funders to explore all financial support options.

FUTURE PLANS

Plans for future periods include:-

To undertake a programme of capacity building

To maintain the continued professional development of staff

To continue positive partnership working relationships

To sustain current service with a view to future development considering the demands on our service as a consequence of the COVID-19 pandemic.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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 is controlled by its governing document. The charity's current constitutional form is as a company limited by guarantee as defined by the Companies Act 2006

Recruitment and appointment of new trustees

Trustees are elected at the Annual General Meeting of the charity. Members wishing to become trustees must be recommended by the board, or proposed by a fellow member of the charity, in advance of the general meeting. The member then stands for election at the general meeting.

Organisational structure

The board of trustees meet periodically and has responsibility for all strategic decisions of the charity. The trustees delegate day-to-day management of the charity to the Project Administrator, Elaine McLaughlin.

Induction and training of new trustees

All new board members are inducted by the trustees of the charity. The chairperson of the board of trustees meet with new trustees to outline the code of governance.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Hemat Gryffe Women's Aid 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 Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

REPORT OF THE TRUSTEES
for the year ended 31 MARCH 2020

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Thomas Barrie & Co LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 9 November 2020 and signed on its behalf by:

M Beveridge - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF
HEMAT GRYFFE WOMEN'S AID

Opinion

We have audited the financial statements of Hemat Gryffe Women's Aid (the 'charitable company') for the year ended 31 March 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and 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 (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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 2020 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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 Auditors' 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 Annual Report, other than the financial statements and our Report of the Independent Auditors 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.

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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF
HEMAT GRYFFE WOMEN'S AID

Matters on which we are required to report by exception

In the light of the 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 Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires 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 trustees' 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 take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees 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.

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.

Our responsibilities for the audit of the financial statements

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 a Report of the Independent Auditors 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 Report of the Independent Auditors.

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 the trustees those matters we are required to state to them in an auditors' 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 and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Martin Greig BA CA (Senior Statutory Auditor)
for and on behalf of Thomas Barrie & Co LLP
Statutory Auditor
Chartered Accountants
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Atlantic House
1a Cadogan Street
Glasgow
G2 6QE

9 November 2020

HEMAT GRYFFE WOMEN'S AID**STATEMENT OF FINANCIAL ACTIVITIES**
for the year ended 31 MARCH 2020

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	6,951	407,314	414,265	370,628
Charitable activities	4				
Provision of refuge accommodation		-	140,062	140,062	128,673
Total		<u>6,951</u>	<u>547,376</u>	<u>554,327</u>	<u>499,301</u>
EXPENDITURE ON					
Charitable activities	5				
Provision of refuge accommodation		2,062	440,033	442,095	444,899
Other		<u>617</u>	<u>49,551</u>	<u>50,168</u>	<u>49,398</u>
Total		<u>2,679</u>	<u>489,584</u>	<u>492,263</u>	<u>494,297</u>
NET INCOME		<u>4,272</u>	<u>57,792</u>	<u>62,064</u>	<u>5,004</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		108,420	36,956	145,376	140,372
TOTAL FUNDS CARRIED FORWARD		<u>112,692</u>	<u>94,748</u>	<u>207,440</u>	<u>145,376</u>

The notes form part of these financial statements

HEMAT GRYFFE WOMEN'S AID (REGISTERED NUMBER: SC419662)

BALANCE SHEET
31 MARCH 2020

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	10	2,913	6,094	9,007	13,081
CURRENT ASSETS					
Debtors	11	-	3,739	3,739	3,165
Cash at bank and in hand		<u>111,260</u>	<u>117,055</u>	<u>228,315</u>	<u>161,462</u>
		111,260	120,794	232,054	164,627
CREDITORS					
Amounts falling due within one year	12	(1,481)	(32,140)	(33,621)	(32,332)
NET CURRENT ASSETS		<u>109,779</u>	<u>88,654</u>	<u>198,433</u>	<u>132,295</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		112,692	94,748	207,440	145,376
NET ASSETS		<u>112,692</u>	<u>94,748</u>	<u>207,440</u>	<u>145,376</u>
FUNDS	13				
Unrestricted funds				112,692	108,420
Restricted funds				<u>94,748</u>	<u>36,956</u>
TOTAL FUNDS				<u>207,440</u>	<u>145,376</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 9 November 2020 and were signed on its behalf by:

M Beveridge - Trustee

K Rasul - Trustee

The notes form part of these financial statements

HEMAT GRYFFE WOMEN'S AID**CASH FLOW STATEMENT**
for the year ended 31 MARCH 2020

	Notes	2020 £	2019 £
Cash flows from operating activities			
Cash generated from operations	1	<u>66,853</u>	<u>16,735</u>
Net cash provided by operating activities		<u>66,853</u>	<u>16,735</u>
Change in cash and cash equivalents in the reporting period		<u>66,853</u>	<u>16,735</u>
Cash and cash equivalents at the beginning of the reporting period		<u>161,462</u>	<u>144,727</u>
Cash and cash equivalents at the end of the reporting period		<u>228,315</u>	<u>161,462</u>

The notes form part of these financial statements

HEMAT GRYFFE WOMEN'S AID

NOTES TO THE CASH FLOW STATEMENT
for the year ended 31 MARCH 2020

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2020	2019
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	62,064	5,004
Adjustments for:		
Depreciation charges	4,074	4,123
(Increase)/decrease in debtors	(574)	23,472
Increase/(decrease) in creditors	1,289	(15,864)
Net cash provided by operations	<u>66,853</u>	<u>16,735</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.19	Cash flow	At 31.3.20
	£	£	£
Net cash			
Cash at bank and in hand	<u>161,462</u>	<u>66,853</u>	<u>228,315</u>
	<u>161,462</u>	<u>66,853</u>	<u>228,315</u>
Total	<u>161,462</u>	<u>66,853</u>	<u>228,315</u>

The notes form part of these financial statements

HEMAT GRYFFE WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS **for the year ended 31 MARCH 2020**

1. GENERAL INFORMATION

The charity is a public benefit entity and a private company limited by guarantee, registered in Scotland (SC419662) and a registered charity in Scotland (SC012849). The address of the registered office is Flat 0/1, 24 Willowbank Street, Glasgow, G3 6LZ.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements is Pounds Sterling (£).

Going concern

After reviewing the charity's forecasts and projections, which include a detailed assessment of the impact of COVID-19 on the charity's operations, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Critical accounting 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.

There are no significant judgements or estimates included in these accounts.

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:

Donations

Donations are recognised on receipt. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to funds, the income is deferred and not recognised until those conditions are fully met.

Grants

Income from government and other grants is recognised when the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Contracts

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.

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:

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 MARCH 2020

2. ACCOUNTING POLICIES - continued

Charitable activities

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.

Governance costs

Governance costs are those functions that assist the work of the charity but do not directly undertake charitable activities.

Allocation and apportionment of costs

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 fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Tenants improvements	- 5% on cost
Refuge equipment	- 25% on reducing balance
Fixtures and fittings	- 25% on cost

The carrying value of tangible fixed assets are reviewed for impairment if events or changes in circumstances indicate the carrying value may not be reasonable.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

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.

Short-term employee benefits

Short term employee benefits, including holiday pay, are recognised as an expense in profit and loss in the period in which they are incurred. A liability is recognised for the amount expected to be paid if the company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee, and the obligation can be estimated reliably.

Provisions

Provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The unwinding of the discount is recognised as finance cost.

HEMAT GRYFFE WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 MARCH 2020

2. ACCOUNTING POLICIES - continued

Financial instruments

The charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Debtors

Short term debtors are measured at transaction price, less any impairment.

Cash and cash equivalents

Cash and cash equivalents comprises cash balances. Bank overdrafts that are payable on demand and form an integral part of the company's cash management are included as a component of cash and cash equivalents for the purpose only of the cash flow statement.

Creditors

Short term trade creditors are measured at the transaction price. Other financial liabilities, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Provisions

Provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The unwinding of the discount is recognised as finance cost.

3. DONATIONS AND LEGACIES

	2020	2019
	£	£
Donations	6,950	1,500
Glasgow City Council - Supporting People	91,438	85,415
Glasgow City Council - Social Work Grant	119,998	97,717
Glasgow City Council - Childcare Strategy/Integrated Fund	14,395	14,395
SGESF Children's Fund	83,394	77,520
SGESF Women's Fund	80,809	81,156
Children In Need	10,000	10,000
STV Children's Appeal	2,000	2,000
Cash for Kids	500	925
Forced Marriage Training	4,781	-
	<u>414,265</u>	<u>370,628</u>

HEMAT GRYFFE WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 MARCH 2020

4. INCOME FROM CHARITABLE ACTIVITIES

		2020	2019
	Activity	£	£
Housing benefit	Provision of refuge accommodation	133,130	124,705
Refuge Residents' Rent			
Contribution	Provision of refuge accommodation	-	480
Refuge Residents' Electricity			
Money	Provision of refuge accommodation	6,932	3,488
		<u>140,062</u>	<u>128,673</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £
Provision of refuge accommodation	<u>442,095</u>

6. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Other resources expended	<u>42,491</u>	<u>7,677</u>	<u>50,168</u>

7. NET INCOME/(EXPENDITURE)

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

	2020 £	2019 £
Auditors remuneration	4,620	3,000
Depreciation - owned assets	4,074	4,123
Other operating leases	<u>57,308</u>	<u>55,541</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2020 nor for the year ended 31 March 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2020 nor for the year ended 31 March 2019.

HEMAT GRYFFE WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 MARCH 2020

9. STAFF COSTS

	2020	2019
	£	£
Wages and salaries	244,909	260,159
Social security costs	20,789	22,445
Other pension costs	31,049	31,403
	<u>296,747</u>	<u>314,007</u>

The average monthly number of employees during the year was as follows:

	2020	2019
Direct staff	7	8
Administrative staff	<u>1</u>	<u>1</u>
	<u>8</u>	<u>9</u>

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

The company considers that its key management personnel comprise of the trustees and office administrator. The total employment benefits, including employer pension contributions, of the key management personnel were £26,345 (2019 : £26,345).

10. TANGIBLE FIXED ASSETS

	Tenants improvements £	Refuge equipment £	Fixtures and fittings £	Totals £
COST				
At 1 April 2019 and 31 March 2020	<u>78,520</u>	<u>95,367</u>	<u>33,974</u>	<u>207,861</u>
DEPRECIATION				
At 1 April 2019	66,031	94,775	33,974	194,780
Charge for year	<u>3,926</u>	<u>148</u>	<u>-</u>	<u>4,074</u>
At 31 March 2020	<u>69,957</u>	<u>94,923</u>	<u>33,974</u>	<u>198,854</u>
NET BOOK VALUE				
At 31 March 2020	<u>8,563</u>	<u>444</u>	<u>-</u>	<u>9,007</u>
At 31 March 2019	<u>12,489</u>	<u>592</u>	<u>-</u>	<u>13,081</u>

HEMAT GRYFFE WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 MARCH 2020

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Prepayments and accrued income	<u>3,739</u>	<u>3,165</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Social security and other taxes	6,086	6,436
Other creditors	86	-
Accrued expenses	<u>27,449</u>	<u>25,896</u>
	<u>33,621</u>	<u>32,332</u>

13. MOVEMENT IN FUNDS

	At 1.4.19	Net movement in funds	At 31.3.20
	£	£	£
Unrestricted funds			
General fund	108,420	4,272	112,692
Restricted funds			
Housing Benefit	20,178	4,821	24,999
Supporting People	-	1,276	1,276
GCC - Social Work Grant	4,023	45,802	49,825
GCC - Childcare Strategy	(91)	290	199
SGESF Children's Fund	(868)	1,588	720
SGESF Women's Fund	3,589	(2,259)	1,330
Children In Need	-	6,573	6,573
STV Children's Appeal	1,650	811	2,461
Capital Grant	8,475	(2,825)	5,650
Forced Marriage Training	-	1,715	1,715
	<u>36,956</u>	<u>57,792</u>	<u>94,748</u>
TOTAL FUNDS	<u>145,376</u>	<u>62,064</u>	<u>207,440</u>

HEMAT GRYFFE WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 MARCH 2020

13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	6,951	(2,679)	4,272
Restricted funds			
Housing Benefit	140,062	(135,241)	4,821
Supporting People	91,438	(90,162)	1,276
GCC - Social Work Grant	119,999	(74,197)	45,802
GCC - Childcare Strategy	14,395	(14,105)	290
SGESF Children's Fund	83,393	(81,805)	1,588
SGESF Women's Fund	80,808	(83,067)	(2,259)
Children In Need	10,000	(3,427)	6,573
STV Children's Appeal	2,000	(1,189)	811
Cash for Kids	500	(500)	-
Capital Grant	-	(2,825)	(2,825)
Forced Marriage Training	4,781	(3,066)	1,715
	<u>547,376</u>	<u>(489,584)</u>	<u>57,792</u>
TOTAL FUNDS	<u>554,327</u>	<u>(492,263)</u>	<u>62,064</u>

Comparatives for movement in funds

	At 1.4.18 £	Net movement in funds £	At 31.3.19 £
Unrestricted funds			
General fund	112,042	(3,622)	108,420
Restricted funds			
Housing Benefit	14,730	5,448	20,178
GCC - Social Work Grant	2,300	1,723	4,023
GCC - Childcare Strategy	-	(91)	(91)
SGESF Children's Fund	-	(868)	(868)
SGESF Women's Fund	-	3,589	3,589
STV Children's Appeal	-	1,650	1,650
Capital Grant	11,300	(2,825)	8,475
	<u>28,330</u>	<u>8,626</u>	<u>36,956</u>
TOTAL FUNDS	<u>140,372</u>	<u>5,004</u>	<u>145,376</u>

HEMAT GRYFFE WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS - continued **for the year ended 31 MARCH 2020**

13. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,500	(5,122)	(3,622)
Restricted funds			
Housing Benefit	128,674	(123,226)	5,448
Supporting People	85,412	(85,412)	-
GCC - Social Work Grant	97,718	(95,995)	1,723
GCC - Childcare Strategy	14,395	(14,486)	(91)
SGESF Children's Fund	77,520	(78,388)	(868)
SGESF Women's Fund	81,157	(77,568)	3,589
Children In Need	10,000	(10,000)	-
STV Children's Appeal	2,000	(350)	1,650
Cash for Kids	925	(925)	-
Capital Grant	-	(2,825)	(2,825)
	<u>497,801</u>	<u>(489,175)</u>	<u>8,626</u>
TOTAL FUNDS	<u>499,301</u>	<u>(494,297)</u>	<u>5,004</u>

Purposes of funds

Restricted Funds

Housing benefit - support for accommodation costs to families staying in temporary refuge accommodation.

Glasgow City Council Supported People - funding to cover salary/staff costs to support vulnerable women in temporary refuge accommodation.

Glasgow City Council Social Work - support for the costs incurred in running the drop-in centre and salary/staff costs.

Glasgow City Council Childcare Integrated Grant Fund - support for the salary costs of project workers providing assistance to vulnerable children and families.

Scottish Government Equally Safe Fund Children's Fund - funding to cover salary/staff costs and to support the provision of services and direct support to children and young people living in the refuge or the wider community. To provide follow on support to children and young people when leaving the refuge to live in permanent accommodation.

Scottish Government Equally Safe Fund Woman's Fund - funding to cover salary/staff costs/contribution made to overheads. To support the provision of specialist crisis / one to one support to all women experiencing domestic abuse or who may be at risk of harm from domestic abuse at the drop-in centre or living in hard to reach areas. To also provide follow on support for women leaving the refuge.

Children in Need - provision of resources, equipment and activities for the children using the services provided.

Cash for Kids - individual grant awards to children accessing the refuge, follow on and outreach services.

STV Children's Appeal - to provide relief to children and young people affected by poverty.

Capital Grant - grant to provide disabled access to refuge accommodation

HEMAT GRYFFE WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 MARCH 2020

13. MOVEMENT IN FUNDS - continued

Forced Marriage training - funding to provide training to the statutory and voluntary sector in regions throughout Scotland.

14. EMPLOYEE BENEFIT OBLIGATIONS

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £31,049 (2019: £31,403).

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 2017 and showed a net surplus of £173,000 (31 March 2014 £134,000) on an ongoing funding basis.

The next triennial valuation will be as at 31 March 2020.

The scheme is closed to new members who are now offered the opportunity to join the charity's auto enrolment pension scheme

15. RELATED PARTY DISCLOSURES

The trustees give freely of their time and expertise without any form of remuneration or other benefits in cash or kind (2019 - £Nil).

Expenses paid to the trustees in the year amounted to £Nil (2019 - £Nil)

During the year no trustee had any personal interest in any contract or transaction entered into by the charity (2019 - None).

There are no related party transactions which require to be disclosed in these financial statements (2019 - None).

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