

Charity Registration No. SC000033 (Scotland)

Company Registration No. SC129369 (Scotland)

GRAMPIAN WOMENS AID LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020

GRAMPIAN WOMEN'S AID LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	S Cooper J Sutherland R Crighton L Harrington G Robertson S Pederson S Bushe	(Appointed 18 May 2019) (Appointed 24 March 2020) (Appointed 23 June 2020)
Secretary	S Pederson	
Charity number (Scotland)	SC000033	
Company number	SC129369	
Registered office	The Gatehouse Quarry Road Aberdeen AB16 5UU	
Independent examiner	Keith Macpherson CA Johnston Carmichael LLP Bishop's Court 29 Albyn Place ABERDEEN AB10 1YL	

GRAMPIAN WOMEN'S AID LIMITED

CONTENTS

	Page
Trustees' report	1 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 20

GRAMPIAN WOMEN'S AID LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2020

The trustees present their report and financial statements for the year ended 31 March 2020.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102") 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)".

Objectives and activities

The objects for which the Company is established are: -

To provide advice, support and refuge to women and their children who have suffered mental or physical abuse or sexual harassment.

To encourage these women to determine their own future and to help them achieve it, whether it involves returning home or starting a new life.

To recognise and care for the emotional and educational needs of the children involved.

To offer support, advice and help to any abused women who ask for it, whether or not she is resident and also to offer support and after-care to any women and children who have left the refuge.

To encourage research into causes and ways of preventing or relieving the suffering caused by such harassment and to keep such statistics and basic records as will facilitate research to the long term benefit of abused women.

To educate and inform the public, the media, the police, the courts, the social services and other authorities, with respect to the abuse of women and enlist the support of professional workers to help women with all aspects of their problems.

To identify, research and campaign around housing needs of abused/homeless women and their dependents.

Achievements and performance

This year saw Grampian Women's Aid Limited provide support to 724 women and 81 children via our various support methods including safe accommodation and outreach visits. Quotes from some service users who benefited from our service;

"Very supportive in every way both emotionally and practically. I would have had to move away to (another city) to seek help from my relative if I had not been given refuge accommodation"

"My daughter gained confidence and she now knows she has a voice and that people will help her to be heard"

"My gratitude and appreciation for your support at a very difficult time. I will never, ever forget what you have done for us"

GRAMPIAN WOMEN'S AID LIMITED

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2020

The start of the year saw a big change with our previous manager, Alison Hay becoming our Fundraising and Development Lead and our new manager, Aileen Forbes, joining us. We welcomed Aileen and all her business organisational skills that she brought with her. Indeed, we quickly placed her in the deep end by organising a very successful and first ever Grampian Women's Aid Conference. The focus for the day was the understanding of coercive control, the new Domestic Abuse (Scotland) Act and the impact on local responses for women, children and young people affected by domestic abuse. The event was very well received with over 200 attendees from across many sectors including local authority, housing, social work, health, police and education all attending on the day. They listened to speakers: Dr Marsha Scott, CEO of Scottish Women's Aid who, working with Women's Aid groups across Scotland, was instrumental in informing the new law; and Luke Hart who, with his brother, Ryan, lost the greatest part of their lives to domestic abuse and now campaign against male violence and coercive behaviour towards women. The session ended with a networking lunch and an opportunity to consider how each agency would support the new law to be effective.

This new Domestic Abuse (Scotland) Act saw Scotland leading the way in domestic abuse legislation. We were proud to be part of a movement that campaigned for this and we were delighted to see it implemented whilst recognising that there is still much work to be done. To that end we have continued with our programme of training which has included our first public session of our specialist "Coercive Control & the New Law" training. This was developed with colleagues from Scottish Women's Aid and others from across the Women's Aid network in Scotland and we're privileged to be able to now run these sessions in Aberdeen and Aberdeenshire. Indeed, initial feedback has been very positive and constructive. Other training, we have started include "The Effects of Domestic Abuse on Children and Young People" and we continue to provide a number of tailored training sessions to third sector and public sector agencies.

The annual "16 Days of Action Against Gender Based Violence" campaign also saw us holding a number of training events, campaigning each day on social media and working with our partners to finalise strategies to tackle violence against women and girls in Aberdeen and Aberdeenshire.

2020 brought with it a move into new premises in Aberdeen. This has improved our office space significantly and also provided a much needed room for training and our planned group work. Staff now have more space in which to meet and work and team meetings are much easier to manage.

The financial year opened with high priority being placed on funding applications for the year ahead. Our main funder, The Lottery Community Fund, was ending in July and our Fundraising and Development Lead was busy applying for new funds. Thankfully, we were successful in receiving new Lottery funding and we were also successful in our applications to:

The Volant Trust
Cash for Kids
Foundation Scotland (Clashindarroch)
Garfield Weston Foundation
NHS Health Improvement Fund
STV Fund
Tampon Tax – Women's Fund

Our thanks go to all the funders.

After careful analysis of occupancy levels for our communal refuge in Aberdeenshire, and in consultation with Aberdeenshire Council, we decided to close the refuge in Aberdeenshire. For a pilot period, our service provided outreach support to the women in Aberdeenshire.

We continue to provide our 10 self-contained scatter flats in Aberdeen which have been much welcomed by women, children and young people who have had to flee their home because of domestic abuse.

GRAMPIAN WOMEN'S AID LIMITED

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

FOR THE YEAR ENDED 31 MARCH 2020

In November, we asked the women, children and young people we support to help us choose this year's Christmas appeal theme. They told us that one of the things they miss most, as they deal with the devastating effects of domestic abuse and restricted finances, is the ability to spend quality time together or with friends, participating in activities at home and out and about in the community. Hence, our "Quality Time" appeal was launched, and... we were overwhelmed. Overwhelmed by the support we received; overwhelmed by people's generosity and overwhelmed by the difference these gifts made to every woman, child and young person we support.

The New Year brought an assessment by the Care Inspector and we were extremely pleased to be given improved marks in the way we support people's wellbeing which was a firm acknowledgement of the excellent work provided by our staff.

The end of this financial year coincided with the completely unforeseen arrival of the coronavirus pandemic and things changed almost overnight. Everything became very uncertain, but we are pleased to report that we have been able to continue to provide all our support services. We have adapted our ways of working – including providing our service over the phone, online, by text or by email. Our staff have been working from home and no one has been furloughed. We are still able to help with the same safety planning, emotional support and referrals for other services that we would normally do in person. Our commitment to supporting women, children and young people experiencing domestic abuse remains unchanged. An example of changes we have been able to make include translating our details and information into 8 different languages thanks to the help of the Grampian Race Equality Council (GREC).

In the New Year we were successful in acquiring funding for a Group Worker which will make a big difference in the level of consultation with women that we are able to achieve. This will feed into our strategic planning for the year ahead. The Group Worker was able to launch our first Freedom Programme in partnership with The Lighthouse Project also being run in Aberdeen. The Fundraising and Development Lead was also able to secure funding for an Advocacy Worker in conjunction with the Aberdeenshire Violence Against Women partnership and recruitment was underway at the close of the financial year.

All in all, this has been a busy and eventful year. We now look to continue to campaign for society's change in attitude and response to domestic abuse and for ultimately, a society free from domestic abuse. While doing this we will continue to provide our essential specialist services for women, children and young people who have experienced domestic abuse.

Future plans

Raising funds for our work continues to be given the highest priority and will prove to be a challenging task. One of the significant funding requirements is our plan to develop the group working' element of our service for women, children and young people. During the external evaluation which was carried out in 2018 many women suggested that our services could be improved by providing regular opportunities to get together with others who have had similar experiences. Our research has shown that group work can be an effective way of addressing the isolation often experienced by those who have lived with domestic abuse

Our priority will be to sustain our current services which will require us to raise funds and build relationships with donors. It is our intention to develop a "Friends of GWA" group who will support us with events, volunteering and fund raising.

Financial review

The net surplus for the year was £44,215 (2019: £60,889 deficit).

Total reserves are £466,476 of which £45,848 is unrestricted, £308,076 is restricted and £112,552 are designated by the trustees for specific purposes. It is the charity's policy to hold between three and six months operating costs as unrestricted reserves (between £65,000 and £130,000). The Trustees are aware that at 31 March 2020 they were falling short of this policy, however measures have been taken to address the shortfall and to bring the level of unrestricted reserves back into line with the policy.

GRAMPIAN WOMEN'S AID LIMITED

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2020

Risk management

The trustees have identified and reviewed the risks to which the charity is exposed and believe that appropriate controls are in place to provide reasonable assurance against these identified risks.

We have evaluated our Risk Management procedures and have subsequently opened two new ethical bank accounts to better protect our reserves and designated funding.

Structure, governance and management

Grampian Women's Aid Limited ("GWA") is a company limited by guarantee (company number: SC129369) and a registered Scottish charity (charity number: SC000033). The charitable company is governed by its Memorandum and Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the period from 01 April 2019 to the date the financial statements were approved were as follows:

S Cooper	
S Adlam-Hill	(Resigned 23 June 2020)
J Sutherland	
R Crighton	
L Harrington	
G Robertson	(Appointed 18 May 2019)
S Pike	(Appointed 2 September 2019 and resigned 25 November 2019)
S Pederson	(Appointed 24 March 2020)
S Bushe	(Appointed 23 June 2020)

Recruitment and appointment of new trustees

The powers of appointment and removal of directors are set out in the company's Memorandum and Articles of Association. The directors are currently developing a policy for recruitment of new directors to the Board.

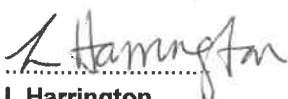
Organisational structure

GWA's board of directors have overall responsibility for the running of the organisation. All the directors have also taken on lead roles for overseeing staffing, finance, child protection and vulnerable adults, IT and data protection. Directors give day to day responsibility for the operation of the service to the manager of GWA.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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

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



L Harrington

Trustee

Dated: 14.12.2020

GRAMPIAN WOMEN'S AID LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF GRAMPIAN WOMEN'S AID LIMITED

I report on the financial statements of the charity for the year ended 31 March 2020, which are set out on pages 6 to 20.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

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

Use of our report

This report is made to the company's board of directors, as a body, in accordance with the terms of engagement. My work has been undertaken to enable me to undertake an independent examination of the charity's accounts on behalf of the company's board of directors and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's board of directors as a body, for my work or for this report.



Keith Macpherson CA

Johnston Carmichael LLP
Bishop's Court
29 Albyn Place
ABERDEEN
AB10 1YL

Dated: 16 December 2020
.....

GRAMPIAN WOMEN'S AID LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2020

	Notes	Unrestricted funds general £	Unrestricted funds designated £	Restricted funds £	Total 2020 £	Total 2019 £
Income from:						
Donations and legacies	3	16,561	-	160,226	176,787	200,611
Charitable activities	4	208,689	-	72,082	280,771	227,362
Investments	5	1,560	-	-	1,560	2,193
Total income		226,810	-	232,308	459,118	430,166
Expenditure on:						
Charitable activities	6	262,329	22,965	129,609	414,903	491,055
Net (expenditure)/income		(35,519)	(22,965)	102,699	44,215	(60,889)
Gross transfers between funds		(16,561)	16,561	-	-	-
Net income/(expenditure) for the year/ Net movement in funds		(52,080)	(6,404)	102,699	44,215	(60,889)
Reconciliation of Funds						
Fund balances at 1 April 2019		97,928	118,956	205,377	422,261	483,150
Fund balances at 31 March 2020		45,848	112,552	308,076	466,476	422,261

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

GRAMPIAN WOMEN'S AID LIMITED

BALANCE SHEET

AS AT 31 MARCH 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	10		7,600		7,927
Current assets					
Debtors	11	9,370		66,798	
Cash at bank and in hand		460,838		365,747	
		470,208		432,545	
Creditors: amounts falling due within one year	12	(11,332)		(18,211)	
Net current assets			458,876		414,334
Total assets less current liabilities			466,476		422,261
The funds of the charity:					
Restricted funds	15	308,076		205,377	
Unrestricted funds - designated	16	112,552		118,956	
General unrestricted funds		45,848		97,928	
		466,476		422,261	

For the year ended 31 March 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The accounts were approved by the Trustees on 14.12.2020



L Harrington
Trustee

Company Registration No. SC129369

GRAMPIAN WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2020

1 Accounting policies

Company information

Grampian Women's Aid Limited is a charitable company limited by guarantee incorporated in Scotland. The registered office is The Gatehouse, Quarry Road, Aberdeen, AB16 5UU.

1.1 Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("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), the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The charity is a Public Benefit Entity as defined by FRS 102.

The charity has availed itself of S396 of the Companies Act 2006, as permitted in paragraph 4(1) of Schedule 1 of SI 2008 No 409, and adapted the Companies Act formats to reflect the special nature of the charity's activities.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The charity has seen an increase in demand for their services as a result of the ongoing Covid-19 pandemic. The Trustees have reviewed their forecasts and have sought additional funding in order to meet the increase in demand.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for at least the next 12 months. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Designated funds are funds which have been set aside out of unrestricted funds by the trustees for a specific purpose.

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.

1.4 Income

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

GRAMPIAN WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

1 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Bank interest is recognised when receivable.

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

Charitable activities income including grants are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected.

1.5 Expenditure

Expenditure is accounted for on an accruals basis as soon as there is a legal or constructive obligation, inclusive of VAT which cannot be recovered, and has been classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1.6 Tangible fixed assets

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

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

Computer equipment	25% reducing balance
--------------------	----------------------

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

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

1.9 Financial instruments

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

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

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are measured at transaction price including transaction costs.

GRAMPIAN WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors are recognised at transaction price.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less.

Derecognition of financial liabilities

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

1.10 Employee benefits

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

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

1.11 Retirement benefits

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

1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to expenditure on a straight line basis over the term of the relevant lease.

1.13 Taxation

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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The trustees consider that there are no estimates and underlying assumptions which has significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

GRAMPIAN WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

3 Donations and legacies

	Unrestricted funds general £	Unrestricted funds designated £	Restricted funds £	Total 2020 £	Total 2019 £
Donations and gifts	16,561	-	-	16,561	28,023
Government grants	-	-	160,226	160,226	172,588
	<u>16,561</u>	<u>-</u>	<u>160,226</u>	<u>176,787</u>	<u>200,611</u>
For the year ended 31 March 2019	<u>-</u>	<u>28,023</u>	<u>172,588</u>		<u>200,611</u>

4 Charitable activities

	2020 £	2019 £
Services provided under contract	119,668	135,015
Other income	161,103	92,347
	<u>280,771</u>	<u>227,362</u>
Analysis by fund		
Unrestricted funds - general	208,689	227,362
Restricted funds	72,082	-
	<u>280,771</u>	<u>227,362</u>

5 Investments

	Unrestricted funds general £	Total 2020 £	Total 2019 £
Interest receivable	1,560	1,560	2,193
	<u>1,560</u>	<u>1,560</u>	<u>2,193</u>
For the year ended 31 March 2019			
Interest receivable	<u>2,193</u>		<u>2,193</u>

GRAMPIAN WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

6 Charitable activities

	2020 £	2019 £
Staff costs	266,578	281,116
Rent, rates and water	68,486	79,336
Insurance	4,253	6,388
Light and heat	2,768	5,422
Postage and stationery	9,606	11,377
Sundries	5,617	6,128
Repairs and maintenance	5,639	9,574
Travelling expenses	10,460	11,134
Professional fees	-	1,377
GWPA wages Pathways	16,332	35,371
GWPA travel Pathways	646	3,230
GWPA clinical supervision	360	840
GWPA Pathways management	1,200	3,600
GWPA home safety equipment	1,886	4,256
	<u>393,831</u>	<u>459,149</u>
Support costs (see note 7)	12,063	22,545
Governance costs (see note 7)	9,009	9,361
	<u>414,903</u>	<u>491,055</u>
Analysis by fund		
Unrestricted funds - general	262,329	284,213
Unrestricted funds - designated	22,965	23,153
Restricted funds	129,609	183,689
	<u>414,903</u>	<u>491,055</u>

GRAMPIAN WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

7 Support costs

	Support costs	Governance costs	2020	2019	Basis of allocation
	£	£	£	£	
Depreciation	2,057	-	2,057	2,365	Direct
Postage and stationery	-	-	-	143	Direct
Sundries	484	-	484	434	Direct
Professional and other fees	9,522	-	9,522	19,603	Direct
Independent examiner fees	-	4,041	4,041	3,599	Direct
Accountancy	-	1,802	1,802	2,413	Direct
Legal and professional	-	3,166	3,166	3,349	Direct
	<u>12,063</u>	<u>9,009</u>	<u>21,072</u>	<u>31,906</u>	
Analysed between					
Charitable activities	<u>12,063</u>	<u>9,009</u>	<u>21,072</u>	<u>31,906</u>	

8 Trustees

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

None of the trustees (or any persons connected with them) received reimbursement of expenses or expenses paid directly on their behalf by the charity during the year.

GRAMPIAN WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Management	1	1
Advice and support	10	10
Cleaning	1	1
Administration	1	1
	<u>13</u>	<u>13</u>

Employment costs

	2020 £	2019 £
Wages and salaries	261,460	292,618
Social security costs	16,334	20,683
Employers contribution to defined contribution pension schemes	5,116	3,186
	<u>282,910</u>	<u>316,487</u>

Key management remuneration (which includes Employer National Insurance and Pension) of £42,525 (2019: £42,167) was paid in the year.

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

10 Tangible fixed assets

	Computer equipment £
Cost	
At 1 April 2019	13,895
Additions	1,730
At 31 March 2020	<u>15,625</u>
Depreciation and impairment	
At 1 April 2019	5,968
Depreciation charged in the year	2,057
At 31 March 2020	<u>8,025</u>
Carrying amount	
At 31 March 2020	<u>7,600</u>
At 31 March 2019	<u>7,927</u>

GRAMPIAN WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

11 Debtors	2020	2019
	£	£
Amounts falling due within one year:		
Trade debtors	895	55,473
Other debtors	1,417	7,225
Prepayments and accrued income	7,058	4,100
	<u>9,370</u>	<u>66,798</u>
	<u><u>9,370</u></u>	<u><u>66,798</u></u>
12 Creditors: amounts falling due within one year	2020	2019
	£	£
Other taxation and social security	4,285	5,199
Trade creditors	2,220	6,927
Accruals	4,827	6,085
	<u>11,332</u>	<u>18,211</u>
	<u><u>11,332</u></u>	<u><u>18,211</u></u>

13 Government grants

Included within Government Grants is income of £160,226 (2019 - £163,088) received from National Lottery Community Fund to deliver and develop the outreach service in Aberdeenshire. Any funds not spent at the end of the project would require to be repaid to the National Lottery Community Fund.

14 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to the statement of financial activities in respect of defined contribution schemes was £5,116 (2019 - £3,186).

GRAMPIAN WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2019 £	Movement in funds		Balance at 31 March 2020 £
		Income £	Expenditure £	
Staff Training fund	686	-	(291)	395
L & K fund	134,796	-	-	134,796
Big Lottery fund/National Lottery Community Fund	69,895	160,226	(122,281)	107,840
Robertson Trust fund	-	9,500	(2,107)	7,393
Cash for Kids	-	3,000	(202)	2,798
Foundation Scotland (Clashindarroch)	-	8,000	-	8,000
Garfield Weston Foundation	-	20,000	-	20,000
NHS Health Improvement Fund	-	4,082	(722)	3,360
STV fund	-	10,000	(3,161)	6,839
Foundation Scotland (Tampon Tax)	-	10,000	-	10,000
Volant Fund	-	7,500	(845)	6,655
	<u>205,377</u>	<u>232,308</u>	<u>(129,609)</u>	<u>308,076</u>

The Staff Training fund represents funds specifically for training of staff in relation to SSSC registration qualifications.

L & K fund represents donations received for the provision of services and goods out with the statutory duty of local authorities to fund. This will enhance the range of services that GWA can provide to women and children within Aberdeen and Aberdeenshire.

The Big Lottery fund represents monies received from the Big Lottery to work with women who chose not to enter refuge accommodation and remain at home or move into a new tenancy. To provide them with support to maintain a lease, improve security measures and to take steps to improve their long term health and wellbeing.

The National Lottery Community (Safer Together) fund represents monies received to deliver and develop their outreach service offering one to one emotional support and practical advice to women and children experiencing domestic abuse.

The Robertsons Trust fund represents monies received to be used towards the salary costs of a support worker who will support children and young people who have experienced domestic abuse.

The Cash for Kids funds represents monies received to be used for food, clothing costs, household goods, children's equipment and toys for children who have fled domestic abuse.

The Foundation Scotland (Clashindarroch) fund represents a contribution towards a pilot project working in the Huntly and district area facilitating groups for women, children and young people who have experienced domestic abuse.

The Garfield Weston Foundation fund represents monies received to pay towards core running costs to sustain the infrastructure required to support essential services.

GRAMPIAN WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

15 Restricted funds

(Continued)

NHS Health Improvement fund represents donations towards Aberdeen Freedom Programme.

STV fund represents a contribution towards the costs for a Children and Young Person's Support Worker who will be part of the CYP service.

Foundation Scotland (Tampon Tax) fund represents a contribution towards salary costs for the Group Worker's post.

Volant fund represents monies received to be used towards the salary cost of a Women's Outreach Worker.

For the prior year ended 31 March 2019

	Balance at 1 April 2018 £	Movement in funds		Balance at 31 March 2019 £
		Income £	Expenditure £	
Staff Training fund	1,428	-	(742)	686
L & K fund	134,796	-	-	134,796
Big Lottery fund/National Lottery Community Fund	80,254	163,088	(173,447)	69,895
Robertson Trust fund	-	9,500	(9,500)	-
	<u>216,478</u>	<u>172,588</u>	<u>(183,689)</u>	<u>205,377</u>

GRAMPIAN WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

16 Designated funds

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

	Balance at 1 April 2019 £	Movement in funds		Transfers £	Balance at 31 March 2020 £
		Income £	Expenditure £		
Emergency Refuge fund	3,066	-	(1,286)	675	2,455
Women's Activities fund	38,604	-	(319)	15,886	54,171
Children and Young People fund	19,827	-	(16,766)	-	3,061
Refuge and Office Refurbishment fund	23,024	-	(649)	-	22,375
Communications and Campaigning fund	34,435	-	(3,945)	-	30,490
	<u>118,956</u>	<u>-</u>	<u>(22,965)</u>	<u>16,561</u>	<u>112,552</u>

The Emergency Refuge Fund represents women who have had to flee without belongings. This would be at the Manager's or Senior Refuge Worker's discretion. The fund is also for women who have no access to housing benefit or other financial barriers and require emergency refuge. This would only be accessed for short-term periods and would be at the discretion of both the Manager and a Senior Support Worker.

The Women's Activities fund represents funding for trips and activities that would add to the support and empowerment for women we work with. The manager would make the decision when and what the fund is for.

The Children and Young People fund is funds designated to provide benefit to the children and young people living in the refuge.

The Refuge and Office Refurbishment fund represent funding to bring the office up to standard and provide funding for refurbishing and improving existing refuges and any new provision in line with service user consultation.

The Communication and Campaigning fund represents funding to establish a social media presence which will increase the profile and provide a platform for campaign work. In addition this fund will pay for the development of a new website which will support our campaigning, communicate developments applicable to our service and provide an interactive link for our service users.

GRAMPIAN WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

16 Designated funds

(Continued)

For the prior year ended 31 March 2019

	Balance at 1 April 2018 £	Movement in funds		Transfers £	Balance at 31 March 2019 £
		Income £	Expenditure £		
Emergency Refuge fund	3,066	-	-	675	3,066
Women's Activities fund	19,388	19,245	(29)	15,886	38,604
Children and Young People fund	32,451	8,778	(21,402)	-	19,827
Refuge and Office Refurbishment fund	23,281	-	(257)	-	23,024
Communications and Campaigning fund	35,900	-	(1,465)	-	34,435
	<u>114,086</u>	<u>28,023</u>	<u>(23,153)</u>	<u>16,561</u>	<u>118,956</u>

17 Analysis of net assets between funds

	Unrestricted £	Designated £	Restricted £	Total £
Fund balances at 31 March 2020 are represented by:				
Tangible assets	7,600	-	-	7,600
Current assets/(liabilities)	38,248	112,552	308,076	458,876
	<u>45,848</u>	<u>112,552</u>	<u>308,076</u>	<u>466,476</u>

For the prior year ended 31 March 2019

	Unrestricted £	Designated £	Restricted £	Total £
Fund balances at 31 March 2019 are represented by:				
Tangible assets	7,927	-	-	7,927
Current assets/(liabilities)	90,001	118,956	205,377	414,334
	<u>97,928</u>	<u>118,956</u>	<u>205,377</u>	<u>422,261</u>

GRAMPIAN WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

18 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2020 £	2019 £
Within one year	13,200	31,543
Between two and five years	50,485	-
	<u>63,685</u>	<u>31,543</u>

19 Related party transactions

There were no transactions with related parties in the current or prior year. Key management remuneration is disclosed in Note 10.

20 Events after the reporting date

The ongoing Covid-19 pandemic has resulted in an increase in demand for the services that the charity provides. As a result additional grant funding has been secured and the Trustees are actively seeking to secure further donations to maintain appropriate levels of services to meet the current increase in demand.

