

COMPANY REGISTRATION NUMBER: SC129369  
CHARITY REGISTRATION NUMBER: SC000033

**Grampian Women's Aid Limited**  
**Company Limited by Guarantee**  
**Financial Statements**  
**31 March 2024**

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**PB AUDIT LIMITED**  
REGISTERED AUDITORS

# Grampian Women's Aid Limited

Company Limited by Guarantee

## Financial Statements

Year ended 31 March 2024

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	<b>Page</b>
Trustees' annual report (incorporating the director's report)	<b>1</b>
Independent auditor's report to the members	<b>7</b>
Statement of financial activities (including income and expenditure account)	<b>12</b>
Statement of financial position	<b>13</b>
Statement of cash flows	<b>14</b>
Notes to the financial statements	<b>15</b>

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# Grampian Women's Aid Limited

## Company Limited by Guarantee

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

Year ended 31 March 2024

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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 2024.

#### Reference and administrative details

<b>Registered charity name</b>	Grampian Women's Aid Limited	
<b>Charity registration number</b>	SC000033	
<b>Company registration number</b>	SC129369	
<b>Principal office and registered office</b>	The Gatehouse Quarry Road Aberdeen AB16 5UU	
<b>The trustees</b>	S Sivers (Chair) S Farrow (Treasurer) G Robertson M Watt S Flavell N Alvarez R Crighton S Cooper J Sutherland J Graham	(Appointed 28 May 2024) (Resigned 28 May 2024) (Resigned 5 September 2023) (Resigned 5 September 2023) (Resigned 12 May 2023)
<b>Company secretary</b>	M Watt	
<b>Auditor</b>	PB Audit Limited Registered Auditors 18 North Street Glenrothes Fife KY7 5NA	
<b>Bankers</b>	Virgin Money 62 Union Street Aberdeen AB10 1WD  The Charity Bank Limited Fosse House 182 High Street Tonbridge TN9 1BE  Triodos Bank UK Ltd Deanery Road Bristol, BS1 5AS	

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# Grampian Women's Aid Limited

## Company Limited by Guarantee

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

Year ended 31 March 2024

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#### 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.

#### 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 directors 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.

#### Objectives and activities

The objectives 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 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.

#### Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

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# Grampian Women's Aid Limited

## Company Limited by Guarantee

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

Year ended 31 March 2024

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#### Achievements and performance

This year has been another busy year for GWA with large numbers of referrals for both the women's and the children and young people's teams.

Throughout this year we have continued to develop our responsive, effective and outcome focused support services for women, children and young people. Our referrals for the year are:

Women's Service: 1,370 were referred to GWA during this reporting period which is a 6% increase on the previous year. Only 8.9% of those referred did not receive support from our service for various reasons, which included onward referrals to partner domestic abuse agencies due to extensive waiting times within our service.

Children and Young People's Service: 90 children aged between 5 and 18 were referred to our dedicated CYP service which is a 10% decrease on the previous year. The decrease is largely attributed to recruitment gaps of support practitioners. Of these referrals only 6.6% did not receive support, with the main reason documented as alternative appropriate support available.

Sustainable funding is so important to the work of our organisation and we are grateful to those organisations who continue to support us with grant applications, they have included, The Scottish Government, Aberdeenshire Council and The Robertsons Trust. We are also indebted to those wonderful individuals who have fundraised for us and to the companies who have donated funds, their shared passion for the work we do makes such a difference.

We continue to enjoy our engagements with secondary school students across Aberdeen and Aberdeenshire as they learn about voluntary sector work through The Wood Foundation's Youth Philanthropy Initiative (YPI). Our conversations with students between 2nd and 5th year have helped to inform our service strategies and provide us with creative thinking to be more relatable and relevant to young people. During this financial year we engaged with 9 groups across Aberdeen and Aberdeenshire with 3 making it to their finals day, a great achievement in awareness raising by all.

In September, we once again were delighted to attend Fresher's 2023 at RGU. We talked to a great variety of students and staff members about the work of GWA, including safety advice and planning, and how we ensure our service is an inclusive one. This year our focus was one of self care, providing visitors with some items to support their own 'self care box'.

November is one of the highlights of our year when we campaign during the 16 Days of Activism Against Gender-Based Violence. This year the national theme was 'Imagine a Scotland without GBV' to help raise awareness of the fundamental causes of domestic abuse and violence against women and girls. As part of the theme, our social media campaign featured many posts to raise awareness and we asked staff, volunteers and service users to give us their thoughts of 'Imagine', where there were some extremely inspirational pieces.

# Grampian Women's Aid Limited

## Company Limited by Guarantee

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

Year ended 31 March 2024

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#### **Achievements and performance** *(continued)*

During this period of activism GWA held and attended various events with engagement from our staff team, service users and various stakeholders:

- GWA held some closed group activities with service users who engage with our group service, these included topical peer support sessions with the theme of 'Imagine' and cultural awareness days.
- GWA held another evening online fun event which included music, feminist bingo and a quiz for women who have experienced domestic abuse.
- We attended the "Reclaim The Night March" organised by Aberdeen Women's Alliance on Union Street, Aberdeen.
- We carried out two workshop training events online and in our office.
- We attended the Health & Wellbeing Fair organised by Aberdeen Violence Against Women Partnership, engaging with all women chatting about wellbeing and raising awareness of our support service and engage with partner agencies.
- All of our activities along with partner organisations were shared on our social media platforms and included within our newsletter.

Our team were proud to take part again this year in Grampian Pride 2023. It was a wonderful event and great to see such a huge, happy, and diverse crowd having fun in the sun!

#### **Financial review**

The net deficit for the year was £95,425 (2023: surplus of £7,847).

Total reserves are £597,658 (2023: £693,083) of which £583,141 (2023: £515,255) are unrestricted. Restricted funds are £14,517 (2023: £177,828) and funds designated by the trustees for specific purposes are £215,000. It is the charity's policy to hold between three and six months operating costs as unrestricted reserves (between £129,000 and £258,000). The trustees are comfortable that unrestricted reserves are in line with this policy at 31 March 2024.

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

We have committed to increasing the designated funds pot from our reserves to fund projects and development plans for the organisation over the next twelve months, detailed within our strategic plan for 2024-2027. These projects include: development of a new website and information resources, expanding our office space to house a dedicated area for our group service and activism sessions and increasing the support team to help meet the increasing demand. We are committed to working tirelessly in our prevention work and to support women, children and young people who have experienced domestic abuse, helping us work towards realising a society where women and children are free from gender based violence.

# Grampian Women's Aid Limited

## Company Limited by Guarantee

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

Year ended 31 March 2024

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#### 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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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.

#### 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.

# Grampian Women's Aid Limited

Company Limited by Guarantee

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

Year ended 31 March 2024

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## 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 and the strategic report were approved on 12 September 2024 and signed on behalf of the board of trustees by:

*S Farrow*

S Farrow  
Trustee



# Grampian Women's Aid Limited

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Grampian Women's Aid Limited

Year ended 31 March 2024

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#### Opinion

We have audited the financial statements of Grampian Women's Aid Limited (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 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;
- 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).

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

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# Grampian Women's Aid Limited

## Company Limited by Guarantee

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

Year ended 31 March 2024

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#### Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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 trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

#### 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 directors' report, included within the trustees' annual report.

We have nothing to report in respect of the following matters where the Companies Act 2006, the Charities and Trustees Investment (Scotland) Act 2005, and the Charity 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
  - 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 prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report, included within the trustees' annual report, and from the requirements to prepare a strategic report.
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# **Grampian Women's Aid Limited**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2024**

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#### **Responsibilities of trustees**

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, 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

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

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charity and industry, we identified that the principal risks of non-compliance with laws and regulations related to breaches of UK regulations and prohibited business practices, and we considered that the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override controls), and determined that the principal risks were related to the potential posting of inappropriate journal entries to manipulate financial results and management bias in accounting estimates.

# Grampian Women's Aid Limited

## Company Limited by Guarantee

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

Year ended 31 March 2024

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Audit procedures performed by the engagement team included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims.
- Reviewing minutes of meetings of those charged with governance including the Board.
- Evaluation and testing of the operating effectiveness of management's controls designed to prevent and detect irregularities.
- Identifying and testing journal entries based on risk criteria.
- Designing audit procedures to incorporate unpredictability around the nature, timing or extent of our testing.
- Testing transactions entered into outside of normal course of business.
- Investigated the rationale behind significant or unusual transactions.
- Reviewed accounting estimates for evidence of bias.
- Performed analytical review and sample testing of income.
- Agreed financial statement disclosures to supporting documentation.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
  - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
  - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
  - Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
  - Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
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# Grampian Women's Aid Limited

## Company Limited by Guarantee

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

Year ended 31 March 2024

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We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A further description of our responsibilities is available on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

#### Use of our report

This report is made solely to the charity's members, 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 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.



Craig Wallace B.Acc.(Hons), F.C.C.A. (Senior Statutory Auditor)

For and on behalf of  
PB Audit Limited  
Registered Auditors  
18 North Street  
Glenrothes  
Fife  
KY7 5NA

PB Audit Limited are eligible to act as auditors under the terms of Section 1212 of the Companies Act 2006.

12 September 2024

# Grampian Women's Aid Limited

Company Limited by Guarantee

## Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

		2024		2023	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	22,133	–	22,133	23,573
Charitable activities	6	167,276	226,470	393,746	507,931
Other trading activities	7	–	–	–	185
Investment income	8	5,946	–	5,946	1,788
<b>Total income</b>		<u>195,355</u>	<u>226,470</u>	<u>421,825</u>	<u>533,477</u>
<b>Expenditure</b>					
Expenditure on charitable activities	9,10	222,147	295,103	517,250	525,630
<b>Total expenditure</b>		<u>222,147</u>	<u>295,103</u>	<u>517,250</u>	<u>525,630</u>
<b>Net (expenditure)/income</b>		<u>(26,792)</u>	<u>(68,633)</u>	<u>(95,425)</u>	<u>7,847</u>
Transfers between funds		94,678	(94,678)	–	–
<b>Net movement in funds</b>		<u>67,886</u>	<u>(163,311)</u>	<u>(95,425)</u>	<u>7,847</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		515,255	177,828	693,083	685,236
<b>Total funds carried forward</b>		<u>583,141</u>	<u>14,517</u>	<u>597,658</u>	<u>693,083</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 15 to 28 form part of these financial statements.

# Grampian Women's Aid Limited

Company Limited by Guarantee

## Statement of Financial Position

31 March 2024

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	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible fixed assets	16	2,395	3,198
<b>Current assets</b>			
Debtors	17	9,328	24,107
Cash at bank and in hand		603,242	686,237
		<u>612,570</u>	<u>710,344</u>
<b>Creditors: amounts falling due within one year</b>	18	<u>17,307</u>	<u>20,459</u>
<b>Net current assets</b>		<u>595,263</u>	<u>689,885</u>
<b>Total assets less current liabilities</b>		<u>597,658</u>	<u>693,083</u>
<b>Net assets</b>		<u><u>597,658</u></u>	<u><u>693,083</u></u>
<b>Funds of the charity</b>			
Restricted funds		14,517	177,828
Unrestricted funds		<u>583,141</u>	<u>515,255</u>
<b>Total charity funds</b>	20	<u><u>597,658</u></u>	<u><u>693,083</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 12 September 2024, and are signed on behalf of the board by:

*S Farrow*

S Farrow  
Trustee

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The notes on pages 15 to 28 form part of these financial statements.

# Grampian Women's Aid Limited

## Company Limited by Guarantee

### Statement of Cash Flows

Year ended 31 March 2024

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	<b>2024</b>	2023
	£	£
<b>Cash flows from operating activities</b>		
Net (expenditure)/income	(95,425)	7,847
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	803	1,070
Other interest receivable and similar income	(5,946)	(1,788)
Accrued (income)/expenses	(4,081)	8,245
<i>Changes in:</i>		
Trade and other debtors	14,779	4,113
Trade and other creditors	929	1,254
Cash generated from operations	(88,941)	20,741
Interest received	5,946	1,788
Net cash (used in)/from operating activities	(82,995)	22,529
<b>Net (decrease)/increase in cash and cash equivalents</b>	(82,995)	22,529
<b>Cash and cash equivalents at beginning of year</b>	686,237	663,708
<b>Cash and cash equivalents at end of year</b>	603,242	686,237

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The notes on pages 15 to 28 form part of these financial statements.



# Grampian Women's Aid Limited

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 March 2024

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Scotland and a registered charity in Scotland. The address of the registered office is The Gatehouse, Quarry Road, Aberdeen, AB16 5UU.

#### 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 Companies Act 2006.

#### 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 measured at fair value through income or expenditure.

##### Going concern

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

##### 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.

##### Income tax

The charity is exempt from tax on income and gains falling within section 505(1) of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

##### Fund accounting

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

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

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

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# Grampian Women's Aid Limited

## Company Limited by Guarantee

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

Year ended 31 March 2024

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

##### Incoming resources

All income is 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 and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Where legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Investment income is included when receivable.
- Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

##### 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.

# Grampian Women's Aid Limited

## Company Limited by Guarantee

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

Year ended 31 March 2024

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

##### Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

##### Tangible assets

Tangible fixed assets are stated at cost less depreciation. The charity capitalises items of equipment where the purchase price exceeds £1,000.

##### 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:

Equipment	-	25% reducing balance
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##### 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.

##### Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at their transaction value and are subsequently measured at their settlement value.

##### Defined contribution plans

Contributions to defined contribution plans 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 charity is a company limited by guarantee without share capital; each member of the charity has undertaken to contribute an amount not exceeding £1 towards any deficit in the event of the charity being placed in liquidation.

# Grampian Women's Aid Limited

## Company Limited by Guarantee

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

Year ended 31 March 2024

#### 5. Donations and legacies

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
<b>Donations</b>				
Donations	22,133	22,133	23,573	23,573

#### 6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2024 £</b>
Staff Training fund	3,628	–	3,628
Women's grants & funds	–	–	–
Robertson Trust fund	38,500	–	38,500
Volant fund	–	–	–
Natwest Circle fund	–	–	–
Aberdeen City Contract	–	–	–
Aberdeenshire Contract	74,481	–	74,481
AVA Group fund	–	–	–
Housing Benefit JT	–	–	–
Housing Benefit Scatter Repsol	50,667	–	50,667
Staff Wellbeing Fund	–	10,000	10,000
Delivering Equally Safe ACVO	–	194,027	194,027
Waiting List Fund	–	22,443	22,443
	<u>167,276</u>	<u>226,470</u>	<u>393,746</u>

# Grampian Women's Aid Limited

## Company Limited by Guarantee

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

Year ended 31 March 2024

#### 6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Staff Training fund	2,076	–	2,076
Women's grants & funds	50	–	50
Robertson Trust fund	35,000	–	35,000
Volant fund	–	7,500	7,500
Natwest Circle fund	–	5,000	5,000
Aberdeen City Contract	87,438	–	87,438
Aberdeenshire Contract	60,555	–	60,555
AVA Group fund	–	9,952	9,952
Housing Benefit JT	31,240	–	31,240
Housing Benefit Scatter Repsol	40,060	–	40,060
Staff Wellbeing Fund	–	10,000	10,000
Delivering Equally Safe	–	2,400	2,400
ACVO	–	194,027	194,027
Waiting List Fund	–	11,411	11,411
	–	11,222	11,222
	<u>256,419</u>	<u>251,512</u>	<u>507,931</u>

#### 7. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Gift Aid Recovered	–	–	185	185

#### 8. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	<u>5,946</u>	<u>5,946</u>	<u>1,788</u>	<u>1,788</u>

# Grampian Women's Aid Limited

## Company Limited by Guarantee

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

Year ended 31 March 2024

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Charitable Activities	211,488	295,103	506,591
Support costs	10,659	–	10,659
	<u>222,147</u>	<u>295,103</u>	<u>517,250</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Charitable Activities	260,378	249,338	509,716
Support costs	15,914	–	15,914
	<u>276,292</u>	<u>249,338</u>	<u>525,630</u>

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

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Charitable Activities	506,591	803	507,394	510,786
Governance costs	–	9,856	9,856	14,844
	<u>506,591</u>	<u>10,659</u>	<u>517,250</u>	<u>525,630</u>

#### 11. Analysis of support costs

	Analysis of support costs £	Total 2024 £	Total 2023 £
General office	803	803	1,070
Governance costs	9,856	9,856	14,844
	<u>10,659</u>	<u>10,659</u>	<u>15,914</u>

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

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

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>803</u>	<u>1,070</u>

# Grampian Women's Aid Limited

## Company Limited by Guarantee

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

Year ended 31 March 2024

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#### 13. Auditors remuneration

	<b>2024</b>	2023
	£	£
Fees payable for the audit of the financial statements	<u>4,632</u>	<u>4,590</u>

#### 14. Staff costs

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

	<b>2024</b>	2023
	£	£
Wages and salaries	353,695	329,175
Social security costs	23,071	21,968
Employer contributions to pension plans	7,971	6,775
	<u>384,737</u>	<u>357,918</u>

The average head count of employees during the year was 18 (2023: 16).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

#### Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £46,950 (2023:£45,285).

#### 15. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

# Grampian Women's Aid Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

## 16. Tangible fixed assets

	Equipment £
<b>Cost</b>	
At 1 Apr 2023 and 31 Mar 2024	15,625
<b>Depreciation</b>	
At 1 Apr 2023	12,427
Charge for the year	803
<b>At 31 Mar 2024</b>	<u>13,230</u>
<b>Carrying amount</b>	
At 31 Mar 2024	<u>2,395</u>
At 31 Mar 2023	<u>3,198</u>

## 17. Debtors

	2024 £	2023 £
Trade debtors	440	14,012
Prepayments and accrued income	8,888	10,095
	<u>9,328</u>	<u>24,107</u>

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

	2024 £	2023 £
Trade creditors	511	562
Accruals and deferred income	8,364	12,445
Social security and other taxes	6,873	6,053
Other creditors	1,559	1,399
	<u>17,307</u>	<u>20,459</u>

## 19. 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 £7,971 (2023: £6,775).



# Grampian Women's Aid Limited

## Company Limited by Guarantee

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

#### Year ended 31 March 2024

#### 20. Analysis of charitable funds

##### Unrestricted funds

	At 1 Apr 2023	Income	Expenditure	Transfers	At 31 Mar 2024
	£	£	£	£	£
General funds	380,459	195,355	(222,147)	14,474	368,141
L & K Fund	134,796	–	–	80,204	215,000
	<u>515,255</u>	<u>195,355</u>	<u>(222,147)</u>	<u>94,678</u>	<u>583,141</u>

	At 1 Apr 2022	Income	Expenditure	Transfers	At 31 Mar 2023
	£	£	£	£	£
General funds	142,095	281,965	(276,292)	232,691	380,459
Emergency Refuge Fund	2,455	–	–	(2,455)	–
Women's Activities Fund	48,382	–	–	(48,382)	–
Refuge and Office	3,061	–	–	(3,061)	–
Refurbishment Fund	22,375	–	–	(22,375)	–
Communities and Campaigning Fund	24,821	–	–	(24,821)	–
L & K Fund	–	–	–	134,796	134,796
	<u>243,189</u>	<u>281,965</u>	<u>(276,292)</u>	<u>266,393</u>	<u>515,255</u>

##### The Designated Funds

The L & K Fund represents donations received for the provision of services and goods out with 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. This had previously been shown within restricted funds but has been reallocated to designated as the charity may use these funds freely towards charitable activities and have used this fund to designate against potential unrestricted costs.

# Grampian Women's Aid Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

## 20. Analysis of charitable funds *(continued)*

### Restricted funds

	At 1 Apr 2023	Income	Expenditure	Transfers	At 31 Mar 2024
	£	£	£	£	£
Scottish Government - Bridge Funding	10,688	–	(9,046)	(1,642)	–
Scottish Woman's Aid - Covid-19 grants	27,083	–	–	(27,083)	–
Staff Training	63	–	–	(63)	–
L & K fund	–	–	–	–	–
Women's grant & funds	556	–	–	(556)	–
Big Lottery fund / National Lottery Community Fund	–	–	–	–	–
Cash for Kids	3,568	–	(2,465)	(1,103)	–
Foundation Scotland (Clashindarroch)	8,000	–	–	(8,000)	–
Garfield Weston Foundation	147	–	–	(147)	–
NHS Health Improvement Fund	3,360	–	–	(3,360)	–
STV fund	162	–	–	(162)	–
Foundation Scotland (Tampon Tax)	9,410	–	(7,111)	(2,299)	–
Volant Fund	16,500	–	–	(16,500)	–
Advocacy funding	26,464	–	(12,379)	(32)	14,053
Natwest Circle Fund	4,418	–	(2,801)	(1,153)	464
Delivering Equally Safe	22,697	194,027	(194,027)	(22,697)	–
ACVO	134	–	–	(134)	–
AVA Group fund	–	–	–	–	–
VSDF - Staff Qualification fund	3,600	–	–	(3,600)	–
Housing Benefit JT	–	–	–	–	–
Housing Benefit Scatter	–	–	–	–	–
Waiting List fund	21,726	22,443	(39,947)	(4,222)	–
Repsol	–	10,000	(10,000)	–	–
ACVO 2023	6,900	–	(6,900)	–	–
Staff Wellbeing	2,400	–	(221)	(2,179)	–
AVA - 2023	9,952	–	(10,206)	254	–
	<u>177,828</u>	<u>226,470</u>	<u>(295,103)</u>	<u>(94,678)</u>	<u>14,517</u>

# Grampian Women's Aid Limited

## Company Limited by Guarantee

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

#### Year ended 31 March 2024

#### 20. Analysis of charitable funds *(continued)*

	At 1 Apr 2022	Income	Expenditure	Transfers	At 31 Mar 2023
	£	£	£	£	£
Scottish Government - Bridge Funding	10,688	–	–	–	10,688
Scottish Woman's Aid - Covid-19 grants	27,083	–	–	–	27,083
Staff Training	63	–	–	–	63
L & K fund	134,796	–	–	(134,796)	–
Women's grant & funds	556	–	–	–	556
Big Lottery fund / National Lottery Community Fund	124,925	–	–	(124,925)	–
Cash for Kids	3,568	–	–	–	3,568
Foundation Scotland (Clashindarroch)	8,000	–	–	–	8,000
Garfield Weston Foundation	147	–	–	–	147
NHS Health Improvement Fund	3,360	–	–	–	3,360
STV fund	162	–	–	–	162
Foundation Scotland (Tampon Tax)	9,410	–	–	–	9,410
Volant Fund	16,500	7,500	(7,500)	–	16,500
Advocacy funding	26,464	–	–	–	26,464
Natwest Circle Fund	1,871	5,000	(2,453)	–	4,418
Delivering Equally Safe	32,113	194,028	(203,444)	–	22,697
ACVO	134	4,511	(4,511)	–	134
AVA Group fund	9,657	–	(9,935)	278	–
VSDF - Staff Qualification fund	3,600	–	–	–	3,600
Housing Benefit JT	2,991	–	–	(2,991)	–
Housing Benefit Scatter	3,959	–	–	(3,959)	–
Waiting List fund	22,000	11,221	(11,495)	–	21,726
Repsol	–	10,000	(10,000)	–	–
ACVO 2023	–	6,900	–	–	6,900
Staff Wellbeing	–	2,400	–	–	2,400
AVA - 2023	–	9,952	–	–	9,952
	<u>442,047</u>	<u>251,512</u>	<u>(249,338)</u>	<u>(266,393)</u>	<u>177,828</u>

# Grampian Women's Aid Limited

## Company Limited by Guarantee

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

Year ended 31 March 2024

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#### 20. Analysis of charitable funds *(continued)*

The Scottish Government - Bridge Funding represents funding received towards Equally Safe which will help children and young people who have experienced domestic abuse in Aberdeen and Aberdeenshire.

The Scottish Women's Aid Fund represents the allocation of funds from the Scottish Government towards costs incurred.

Covid-19 grants represents funding received from the Scottish Government during the Covid-19 pandemic towards costs incurred.

The Staff Training Fund, VSDF and Staff Wellbeing fund represents funds specifically for training of staff and in relation to SSSC registration qualifications.

L & K Fund represents donations received for the provision of services and goods out with 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. This had previously been shown within restricted funds but has been reallocated to designated as the charity may use these funds freely towards charitable activities and have used this fund to designate against potential unrestricted costs.

Women's grants and funds represents individual fund awards to women within our service, related to Family Action.

The Big Lottery Fund represents monies received from the Big Lottery to work with women who chose not to enter the 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 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.

NHS Health Improvement Fund represents donations towards Aberdeen Freedom program.

STV Fund represents a contribution towards the costs for a children and Young persons support worker who will be part of the CYP service.

Foundation Scotland (Tampon Tax) Fund represents a contribution towards salary costs for the Group Workers Post.

Volant Fund represents monies received to be used towards the salary cost of a women's outreach worker.

# Grampian Women's Aid Limited

## Company Limited by Guarantee

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

Year ended 31 March 2024

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#### 20. Analysis of charitable funds *(continued)*

Advocacy funding represents amounts awarded by Aberdeenshire Council towards the advocacy service

The Natwest Circle Fund relates to money received for the provision of funds for women and children in poverty.

DES (Delivering Equally Safe) is funding towards staff costs and costs of violence against women.

The ACVO Fund represents funding for group service expenditure. This includes bespoke manuals to facilitate Own My Life programme. Resources and refreshments for group sessions, travel expenses for women attending group and training for group staff.

The AVA Fund represents funding for group service expenditure. This includes bespoke manuals to facilitate Own My Life programme. Resources and refreshments for group sessions, travel expenses for women attending group and training for group staff.

VSDF - Staff Qualification fund represents funding received from Scottish Social Services towards the cost of staff training.

The Waiting List fund was received to help towards reducing waiting list and caseloads as an impact of increased waiting time due to Covid 19.

Repsol funding is a contribution towards office costs of running the charity.

Staff Wellbeing represents funding received from Inspiring Scotland for staff training.

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	2,395	–	2,395
Current assets	598,053	14,517	612,570
Creditors less than 1 year	(17,307)	–	(17,307)
<b>Net assets</b>	<u>583,141</u>	<u>14,517</u>	<u>597,658</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	3,198	–	3,198
Current assets	532,516	177,828	710,344
Creditors less than 1 year	(20,459)	–	(20,459)
<b>Net assets</b>	<u>515,255</u>	<u>177,828</u>	<u>693,083</u>

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# Grampian Women's Aid Limited

## Company Limited by Guarantee

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

Year ended 31 March 2024

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#### 22. Financial instruments

The carrying amount for each category of financial instrument is as follows:

	<b>2024</b>	2023
	£	£
<b>Financial assets measured at fair value through income and expenditure</b>		
Financial assets measured at fair value through income and expenditure	612,570	710,344
	<u>612,570</u>	<u>710,344</u>
<b>Financial liabilities measured at fair value through income and expenditure</b>		
Financial liabilities measured at fair value through income and expenditure	17,307	20,459
	<u>17,307</u>	<u>20,459</u>

#### 23. Analysis of changes in net debt

	At 1 Apr 2023	Cash flows	At 31 Mar 2024
	£	£	£
Cash at bank and in hand	686,237	(82,995)	603,242
	<u>686,237</u>	<u>(82,995)</u>	<u>603,242</u>

#### 24. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	<b>2024</b>	2023
	£	£
Not later than 1 year	20,856	25,161
Later than 1 year and not later than 5 years	–	8,250
	<u>20,856</u>	<u>33,411</u>

#### 25. Related parties

One of the trustees of the charity is also a director in Langstane Housing Association. Langstane leased 4 refuge properties to Grampian Women's Aid Limited in the year, the total lease charges for these properties in the year were £20,516 (2023: £18,343).