

**Charity Registration No. SC000033**

**Company Registration No. SC129369 (Scotland)**

**GRAMPIAN WOMEN'S AID LIMITED**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2016**

# GRAMPIAN WOMEN'S AID LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	G Taylor S Varzi L Rutter J Ewen V Bagnall S Cooper Ms H Stewart	(Appointed 1 May 2015) (Appointed 12 January 2016) (Appointed 1 November 2015)
<b>Secretary</b>	G Taylor	
<b>Charity number</b>	SC000033	
<b>Company number</b>	SC129369	
<b>Registered office</b>	25 Greenfern Road Mastrick Aberdeen AB16 6TS	
<b>Independent examiner</b>	Jean Main Johnston Carmichael LLP Bishop's Court 29 Albyn Place ABERDEEN AB10 1YL	

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# GRAMPIAN WOMEN'S AID LIMITED

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# **GRAMPIAN WOMEN'S AID LIMITED**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

### ***FOR THE YEAR ENDED 31 MARCH 2016***

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The trustees present their report and accounts for the year ended 31 March 2016.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the company's Memorandum and Articles of Association, the Companies Act 2006 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) (effective 1 January 2015)".

#### **Objectives and activities**

The objects for which the Company are established are: -

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

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.

# GRAMPIAN WOMEN'S AID LIMITED

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

### FOR THE YEAR ENDED 31 MARCH 2016

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#### Achievements and performance and future plans

##### 1.1. The Rights of the Children – CYP Service Provision

Domestic abuse is now increasingly recognised as a children and young persons. Women's Aid organisations across Scotland have acknowledged that CYP support is fundamental to our work.

Grampian Women's Aid has put CYP as our main objective for 2015-2016. It is our intention to develop a CYP service and worker in response to the women we are supporting who would like service provision to be available for their children. Women's Aid has listened to CYP and mothers throughout the years, and is well informed regarding their requirements in terms of support. CYP and mothers, both in refuge and in outreach, have repeatedly asked for their requests for support to be listened to and to be involved in service planning.

The Child Protection statistics for Aberdeen City/Aberdeenshire are as follows;

- In quarter 1 of 2014/15, there were 19 referrals (in relation to 19 children) on the basis of the child's "close connection with a person who has carried out domestic abuse". The age range was between 0-12 years.
- In quarter 2 of 2014/15, there were 19 referrals (in relation to 18 children). Age range 0-12 years.
- In quarter 3 of 2014/15, there were 22 referrals (in relation to 22 children). Age range 0-10 years.
- In quarter 4 of 2014/15, there were 12 referrals (in relation to 12 children). Age range 0-12 years.
- In relation to Aberdeen City, 33% of children on the Register had domestic abuse as a category of concern. In the quarter to 31.12.14, that figure was 47%.
- In Aberdeenshire in the same period, 34% of children on the Register were affected by Domestic Abuse compared to 28% children in the last quarter.

We are now in the process of applying for open grants and to Trusts. We are hopeful and await responses to those applications that are pending. We will continue to keep a designated fund for children and young people and build on this so that we have resources that are needed to respond to their needs.

##### 2.1. Diversity 'on Board'

Since the year end, we have seen changes to our Board of Directors. Christine Herron who has been an advocate for women who experience domestic abuse stepped down as Chair. Her commitment to the organisation goes without saying after twenty years of steering service development and supervising Alison in her early stages as Manager for Grampian Women's Aid.

Christine will still support the 'Pathway from Abuse' which is funded by the Lottery in providing a multitude of services for women who have experienced domestic abuse, improve women's safety in their homes, provide specialist emotional and practical support to move on from the abuse they have experience.

Directors on our Board represent particular experiences, expertise and diversity. We have members who have come from a public health or medical background, human resources, community development projects and child welfare. We also continue to have spaces on our Board for women who have experienced domestic abuse. It is our ethos to allow for experiences to be shared by women, whether positive or negative, to inform our service direction and to influence community partners.

# **GRAMPIAN WOMEN'S AID LIMITED**

## **TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2016**

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### **3.1. Refuge Space Development**

We are continuing to work closely with Aberdeen and Aberdeenshire Council who provide funding for the refuges. We have allocated a designated fund for both refuge and office refurbishment. We have consulted with our service users on the requirements for refuge and office development and resources will be needed for upgrades to ensure comfortable and relaxing spaces.

### **4.1. Care Inspectorate Report**

The care inspectorate report 2015 was a major highlight for Grampian Women's Aid. The inspector rated the organisation 'high' (5) in the categories of care, support, services, staffing and management.

The inspection found that women who had received support from Grampian Women's Aid were enabled to make individual choices and that every service user could be supported to achieve their potential. The feedback confirmed to us that we are achieving our organisational values in supporting the journey women go through to improve their circumstances.

### **5.1. Grampian Women's Aid 40th Anniversary**

The organisations 40th year anniversary of our movement will be in 2017. This is a time to reflect on how far we have come to achieve a standard and care for women who have experienced domestic abuse.

The history of domestic abuse confirms that pleas for help from women were disregarded by official members of the public, including the police. Domestic abuse was seen to be a "family issue", one which should be resolved by internal resolution between the husband and wife. We must remember our history and the years of activism by women who helped us to still be here today.

It is our desire to mark the occasion with members of the public, in the hope we can be celebrate our achievements, but also set the scene for our next chapter towards ending violence against women. We are now in the process of setting a plan of action in place that could give the recognition that Grampian Women's Aid is the lead specialist charity on domestic abuse in Aberdeen and Aberdeenshire.

The 40 year celebrations is an opportunity for us to raise our profile. We recognise that we need to become more effective at both communications and campaigning. We have designated a fund for this to increase our profile on social media and other communication platforms. Campaign work has always been a focus for the Women's Aid movement and we would like to contribute in an effective and efficient way.

# GRAMPIAN WOMEN'S AID LIMITED

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2016

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### 6.1. The Women We Support

#### 6.1.1. Women in Service 15/16

The total number of women in service has increased from 323 in 2015 to 576 in 2016. This shows a percentage increase of 78.3% and confirms our service provision is not only needed, but that our services are recognised in the Aberdeen and Aberdeenshire community.

#### 6.1.2. Women with Families in Service 15/16

The total number of women with families in service has increased from 95 in 2015 to 198 in 2016. This shows a percentage increase of 108.4% and confirms our service provision is not only needed by the women themselves. Many women who come into our contact are a family with children.

#### 6.1.3. The Ethnicity and Nationality of women in service 15/16

We recognise the diversity of women who experience domestic abuse. We have over forty different nationalities who our support workers come into contact with. In 2015, we received a total of 58 requests for help from 42 nationalities. In 2016, there was an increase in help from women from this diversity (109).

### 7.1. Concluding Remarks

Over 2015 and 2016, Grampian Women's Aid continues to demonstrate a commitment towards women who experience domestic abuse. We are a crisis support centre that deals with the realities that can be faced by women and children through intimate partner violence. We are an organisation that continues to develop. Our key theme on supporting children and young people is a milestone for us to reach, while we continue to strengthen our working partnerships in Aberdeen/Aberdeenshire and improve a strategic focus at Board level.

#### Financial review

The net income for the year are £69,197 (2015: £103,534). Income is in line with the prior year but there was an increase in expenditure of £34,950 as a result of the increased costs of the GWPA Pathways project.

Total reserves are £502,390 of which £165,413 is unrestricted, £232,168 is restricted and £104,809 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 £87,500 and £175,000). The current unrestricted funds are currently £165,413 which is in line with the reserves policy.

#### Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### Future plans

GWA will modify and enhance its service delivery model to adapt to the changing needs of women and children and at the same time seek new and diverse sources of funding during a time of public and voluntary sector restraints.

# GRAMPIAN WOMEN'S AID LIMITED

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2016

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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.

The trustees, who are also the directors for the purpose of company law, and who served during the period from 01 April 2015 to the date the financial statements were approved were as follows:

G Taylor	
C Herron	(Resigned 1 May 2016)
S Joiner	(Resigned 21 September 2015)
E Rooney	(Resigned 8 July 2015)
G McKerron	(Resigned 4 July 2016)
S Varzi	
L Rutter	
H Gauld	(Resigned 10 November 2015)
S McAllan	(Resigned 1 November 2015)
J Ewen	(Appointed 1 May 2015)
V Bagnall	(Appointed 12 January 2016)
S Cooper	(Appointed 1 November 2015)
Ms H Stewart	

### 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.

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.



J Ewen

Trustee

Dated: 13/12/16



# GRAMPIAN WOMEN'S AID LIMITED

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF GRAMPIAN WOMEN'S AID LIMITED

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I report on the accounts of the company for the year ended 31 March 2016, which are set out on pages to 21.

This report is made to the company's board of trustees, 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 company's accounts on behalf of the company's board of trustees 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 its board of trustees as a body, for my work or for this report.

#### **Respective responsibilities of trustees and examiner**

The company'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 (as amended). The company'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 company 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 connection with 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 accounts to be reached.



Jean Main CA

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

Dated: 13/12/16

# GRAMPIAN WOMEN'S AID LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2016

	Notes	Unrestricted funds general £	Unrestricted funds designated £	Restricted funds £	Total 2016 £	Total 2015 £
<b>Income from:</b>						
Donations and legacies	3	-	8,638	-	8,638	11,344
Charitable activities	4	282,006	10,000	150,570	442,576	441,227
Investments	5	1,280	-	-	1,280	1,265
<b>Total income</b>		<b>283,286</b>	<b>18,638</b>	<b>150,570</b>	<b>452,494</b>	<b>453,836</b>
<b>Expenditure on:</b>						
Charitable activities	6	248,244	1,741	132,908	382,893	347,943
Other	11	404	-	-	404	2,359
<b>Total expenditure</b>		<b>248,648</b>	<b>1,741</b>	<b>132,908</b>	<b>383,297</b>	<b>350,302</b>
<b>Net income</b>		<b>34,638</b>	<b>16,897</b>	<b>17,662</b>	<b>69,197</b>	<b>103,534</b>
Transfers between funds		32,678	(32,678)	-	-	-
<b>Net movement in funds</b>		<b>67,316</b>	<b>(15,781)</b>	<b>17,662</b>	<b>69,197</b>	<b>103,534</b>
<b>Reconciliation of Funds</b>						
Fund balances at 1 April 2015		98,097	120,590	214,506	433,193	329,659
<b>Fund balances at 31 March 2016</b>		<b>165,413</b>	<b>104,809</b>	<b>232,168</b>	<b>502,390</b>	<b>433,193</b>

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 2016

	Notes	2016 £	£	2015 £	£
<b>Fixed assets</b>					
Tangible assets	12		823		1,640
<b>Current assets</b>					
Debtors	14	87,258		54,030	
Cash at bank and in hand		444,295		419,148	
		531,553		473,178	
<b>Creditors: amounts falling due within one year</b>	15	(29,986)		(41,625)	
<b>Net current assets</b>			501,567		431,553
<b>Total assets less current liabilities</b>			502,390		433,193
<b>The funds of the charity:</b>					
Restricted funds	17	232,168		214,506	
Unrestricted funds - designated		104,809		120,590	
General unrestricted funds		165,413		98,097	
		502,390		433,193	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2016. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The trustees' responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts 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 13/12/16



J Ewen  
Trustee

Company Registration No. SC129369

# GRAMPIAN WOMEN'S AID LIMITED

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2016

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	Notes	2016 £	£	2015 £	£
<b>Cash flows from operating activities</b>					
Net Cash provided by operating activities	22		23,867		80,772
<b>Cashflows from investing activities</b>					
Purchase of tangible fixed assets		-		(672)	
Proceeds on disposal of tangible fixed assets		-		1,874	
Interest received		1,280		1,265	
<b>Net cash provided by investing activities</b>			1,280		2,467
<b>Net increase in cash and cash equivalents</b>			25,147		83,239
Cash and cash equivalents at beginning of year			419,148		335,909
<b>Cash and cash equivalents at end of year</b>			444,295		419,148
<b>Relating to:</b>					
Bank balances and short term deposits			444,295		419,148

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# GRAMPIAN WOMEN'S AID LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2016

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#### 1 Accounting policies

##### Company information

Grampian Women's Aid Limited is a private company limited by guarantee incorporated in Scotland. The registered office is 25 Greenfern Road, Mastrick, Aberdeen, AB16 6TS.

#### 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" 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), the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

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

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

The accounts have been prepared on the historical cost convention modified for fair value as appropriate. The principal accounting policies adopted are set out below.

These accounts for the year ended 31 March 2016 are the first accounts of Grampian Women's Aid Limited prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 April 2014. The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

#### 1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees' continue to adopt the going concern basis of accounting in preparing the accounts.

#### 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.

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 Incoming resources

Income is recognised when the company is legally 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.

Cash donations are recognised on receipt. Other donations are recognised once the company 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.

Legacies are recognised on receipt or otherwise if the company 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.

# GRAMPIAN WOMEN'S AID LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2016

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#### 1 Accounting policies

(Continued)

##### 1.5 Resources expended

Expenditure is accounted for on an accruals basis, 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 or valuation, net of depreciation and any impairment losses.

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

Computer equipment	25% reducing balance
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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 company 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).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/(expenditure) for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# GRAMPIAN WOMEN'S AID LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2016

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#### 1 Accounting policies

(Continued)

##### 1.9 Financial instruments

The company 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 company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

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. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the company'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 company 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 Taxation

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

# GRAMPIAN WOMEN'S AID LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2016

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#### 2 Critical accounting estimates and judgements

In the application of the company'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 directors 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.

#### 3 Donations and legacies

	Unrestricted funds general £	Unrestricted funds designated £	Total 2016 £	Total 2015 £
Donations and gifts		8,638	8,638	11,344
<b>For the year ended 31 March 2015</b>	<u>1,635</u>	<u>9,709</u>		<u>11,344</u>



# GRAMPIAN WOMEN'S AID LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2016

### 4 Charitable activities

	2016 £	2015 £
Services provided under contract	118,705	118,705
Performance related grants	160,570	153,654
Other income	163,301	168,868
	<u>442,576</u>	<u>441,227</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	282,006	
Unrestricted funds - designated	10,000	
Restricted funds	150,570	
	<u>442,576</u>	
<b>For the year ended 31 March 2015</b>		
Unrestricted funds - general		287,573
Unrestricted funds - designated		324
Restricted funds		153,330
		<u>441,227</u>
<b>Performance related grants</b>		
Big Lottery	150,570	153,330
Other	10,000	324
	<u>160,570</u>	<u>153,654</u>

### 5 Investments

	Unrestricted funds general £	Total 2016 £	Total 2015 £
Interest receivable	1,280	1,280	1,265
	<u>1,280</u>	<u>1,280</u>	<u>1,265</u>
<b>For the year ended 31 March 2015</b>	<u>1,265</u>		<u>1,265</u>

# GRAMPIAN WOMEN'S AID LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

### 6 Charitable activities

	2016 £	2015 £
Staff costs	223,546	187,242
Rent, rates and water	43,280	45,527
Insurance	3,743	3,077
Light and heat	16,288	16,309
Postage and stationery	8,178	5,471
Sundries	2,898	2,842
Repairs and maintenance	9,402	8,979
Travelling expenses	5,403	3,352
Professional fees	-	146
GWPA wages Pathways	32,827	21,530
GWPA travel Pathways	2,166	700
GWPA clinical supervision	540	520
GWPA Pathways management	3,600	2,400
GWPA home safety equipment	1,303	-
GWPA safety phones	220	-
	<u>353,394</u>	<u>298,095</u>
Support costs (see note 7)	24,129	46,118
Governance costs (see note 7)	5,370	3,730
	<u>382,893</u>	<u>347,943</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	248,244	
Unrestricted funds - designated	1,741	
Restricted funds	<u>132,908</u>	
	<u>382,893</u>	
<b>For the year ended 31 March 2015</b>		
Unrestricted funds - general		270,696
Unrestricted funds - designated		1,627
Restricted funds		<u>75,620</u>
		<u>347,943</u>

# GRAMPIAN WOMEN'S AID LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

### 7 Support costs

	Support costs	Governance costs	2016	2015	Basis of allocation
	£	£	£	£	
Depreciation	413	-	413	973	Direct
Management	3,760	-	3,760	11,546	Direct
Other	-	-	-	482	Direct
Light and heat	1,186	-	1,186	2,456	Direct
Postage and stationery	1,679	-	1,679	6,732	Direct
Advertising	-	-	-	176	Direct
Sundries	5,646	-	5,646	3,242	Direct
Professional and other	8,368	-	8,368	11,846	Direct
Travelling expenses	1,937	-	1,937	3,686	Direct
Repairs and maintenance	1,140	-	1,140	4,979	Direct
Independent examiner fees	-	5,370	5,370	3,730	Direct
	<u>24,129</u>	<u>5,370</u>	<u>29,499</u>	<u>49,848</u>	
Analysed between Charitable activities	<u>24,129</u>	<u>5,370</u>	<u>29,499</u>	<u>49,848</u>	

### 8 Net movement in funds

	2016	2015
	£	£
Net movement in funds is stated after charging/(crediting)		
Fees payable to the company's independent examiner	5,370	3,730
Depreciation of owned tangible fixed assets	413	973
Loss on disposal of tangible fixed assets	404	2,359
	<u>6,187</u>	<u>7,062</u>

### 9 Trustees

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

None of the trustees (or any persons connected with them) received expenses from the company during the year.

# GRAMPIAN WOMEN'S AID LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

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### 10 Employees

#### Number of employees

The average monthly number employees during the year was:

	2016 Number	2015 Number
Management	1	1
Advics and support	7	5
Cleaning	2	1
Administration	1	1
	<u>11</u>	<u>8</u>

#### Employment costs

	2016 £	2015 £
Wages and salaries	204,955	171,573
Social security costs	18,255	15,669
Other pension costs	336	-
	<u>223,546</u>	<u>187,242</u>

Key management remuneration (which includes Employer National Insurance and Pension) of £41,304 (2015: £36,872) was paid in the year

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

### 11 Other

	2016 £	2015 £
Net loss on disposal of tangible fixed assets	<u>404</u>	<u>2,359</u>

# GRAMPIAN WOMEN'S AID LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

### 12 Tangible fixed assets

	Computer equipment £
<b>Cost</b>	
At 1 April 2015	7,315
Disposals	(3,730)
At 31 March 2016	<u>3,585</u>
<b>Depreciation and impairment</b>	
At 1 April 2015	5,675
Depreciation charged in the year	413
Eliminated in respect of disposals	(3,326)
At 31 March 2016	<u>2,762</u>
<b>Carrying amount</b>	
At 31 March 2016	<u>823</u>
At 31 March 2015	<u>1,640</u>

### 13 Financial instruments

	2016 £	2015 £
<b>Carrying amount of financial assets</b>		
Financial assets measured at amortised cost	<u>487,453</u>	<u>419,148</u>
<b>Carrying amount of financial liabilities</b>		
Measured at amortised cost	<u>17,852</u>	<u>14,498</u>

### 14 Debtors

	2016 £	2015 £
<b>Amounts falling due within one year:</b>		
Trade debtors	43,158	-
Prepayments and accrued income	44,100	54,030
	<u>87,258</u>	<u>54,030</u>

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

	2016 £	2015 £
Trade creditors	17,852	14,498
Accruals and deferred income	12,134	27,127
	<u>29,986</u>	<u>41,625</u>

# GRAMPIAN WOMEN'S AID LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

### 16 Retirement benefit schemes

#### Defined contribution schemes

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

The charge to profit and loss in respect of defined contribution schemes was £336 (2015 - £-).

### 17 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 2015 £	Movement in funds		Balance at 31 March 2016 £
		Income £	Expenditure £	
Staff Training fund	2,000	-	-	2,000
L & K fund	134,796	-	-	134,796
Big Lottery fund	77,710	150,570	(132,908)	95,372
	<u>214,506</u>	<u>150,570</u>	<u>(132,908)</u>	<u>232,168</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.

# GRAMPIAN WOMEN'S AID LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2016

#### 18 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:

	Movement in funds				Balance at 31 March 2016 £
	Balance at 1 April 2015 £	Income £	Expenditure £	Transfers £	
Welcome/Safety Packs fund	3,509	2,450	(38)	-	5,922
Computer Fund	792	-	(258)	-	534
Emergency refuge fund	1,685	1,535	(754)	-	2,466
Women's Activities	5,025	2,078	(631)	2,000	8,471
Children and Young People fund	2,901	12,576	(60)	2,000	17,417
Planning fund	106,678	-	-	(106,678)	-
Refuge and office refurbishment	-	-	-	30,000	30,000
Communications and campaigning	-	-	-	40,000	40,000
	<u>120,590</u>	<u>18,638</u>	<u>(1,741)</u>	<u>(32,678)</u>	<u>104,809</u>

The Welcome/Safety Pack fund represents monies designated to provide a pack to women using the refuges.

The computer fund represents monies designated to purchase computers.

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 Planning fund is funds designated to support the activity of the charity should there be a delay in securing funding. The trustees have reassessed the charity's needs and as a result have released the designated planning fund.

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 Campaigning and communication 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 2016

### 19 Analysis of net assets between funds

	Unrestricted £	Designated £	Restricted £	Total £
Fund balances at 31 March 2016 are represented by:				
Tangible assets	823	-	-	823
Current assets/(liabilities)	164,590	104,809	232,168	501,567
	<u>165,413</u>	<u>104,809</u>	<u>232,168</u>	<u>502,390</u>

### 20 Operating lease commitments

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

	2016 £	2015 £
Within one year	44,402	40,809
Between two and five years	130,829	127,236
In over five years	113,982	145,791
	<u>289,213</u>	<u>313,836</u>

### 21 Related party transactions

There were no transactions with related parties in the current or prior year.

22 Net cash provided by (used in) operating activities	2016 £	2015 £
Income for the reporting period (as per the statement of financial activities)	69,197	103,534
Adjustments for:		
Investment income	(1,280)	(1,265)
Loss on disposal of tangible fixed assets	404	2,359
Depreciation and impairment of tangible fixed assets	413	973
Movements in working capital:		
(Increase) in debtors	(33,228)	(34,852)
(Decrease)/increase in creditors	(11,639)	10,023
<b>Cash provided by operations</b>	<u>23,867</u>	<u>80,772</u>