



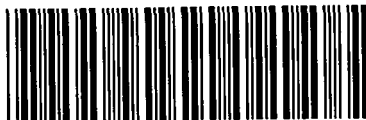
**EDINBURGH WOMEN'S AID LIMITED**  
(A company limited by guarantee)

**Report and Financial Statements**

**Year ended 31 March 2014**

**Charity No: SCO28301**  
**Company No: SC237521**

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**EDINBURGH WOMEN'S AID LIMITED  
REPORT OF THE TRUSTEES  
YEAR ENDED 31 MARCH 2014**

**LEGAL AND ADMINISTRATIVE INFORMATION**

|                                                  |                                                                                                            |                    |                    |
|--------------------------------------------------|------------------------------------------------------------------------------------------------------------|--------------------|--------------------|
| <b>Company Number</b>                            | SC237521                                                                                                   |                    |                    |
| <b>Board of Directors/Trustees</b>               | Tamara Mulherin                                                                                            | Chairperson        |                    |
|                                                  | Maxine Cuffe                                                                                               |                    |                    |
|                                                  | Vicky di Ciacca                                                                                            | Resigned 26/11/13  |                    |
|                                                  | Rita Biermann                                                                                              | Resigned 02/11/13  |                    |
|                                                  | Laura Finlay                                                                                               | Resigned 05/03/14  |                    |
|                                                  | Barbara Matheson                                                                                           | Resigned 27/05/14  |                    |
|                                                  | Alva Traebert                                                                                              |                    |                    |
|                                                  | Jacqueline Trousdale                                                                                       |                    |                    |
|                                                  | Jo Birch                                                                                                   | Appointed 26/11/13 |                    |
|                                                  | Deborah Benson                                                                                             | Appointed 26/11/13 |                    |
|                                                  | Naomi Blight                                                                                               | Appointed 26/11/13 |                    |
|                                                  | Angela McLauchlan                                                                                          | Appointed 26/11/13 |                    |
| <b>Company Secretary</b>                         | Linda Rodgers                                                                                              |                    |                    |
| <b>Senior Management</b>                         | Michele Corcoran                                                                                           | Project Manager    | Resigned 29/01/14  |
|                                                  | Linda Rodgers                                                                                              | CEO                | Appointed 01/04/14 |
| <b>Registered office and Operational address</b> | 4 Cheyne Street<br>Edinburgh<br>EH4 1JB                                                                    |                    |                    |
| <b>Senior Statutory Auditor</b>                  | Kevin Cattanach                                                                                            |                    |                    |
| <b>Independent Auditor</b>                       | Whitelaw Wells<br>Chartered Accountants &<br>Statutory Auditors<br>9 Ainslie Place<br>Edinburgh<br>EH3 6AT |                    |                    |
| <b>Bankers</b>                                   | Unity Trust Bank Plc<br>Nine Brindley Place<br>4 Oozells Square<br>Birmingham<br>B1 2HB                    |                    |                    |
| <b>Charity Number</b>                            | SC028301                                                                                                   |                    |                    |

**EDINBURGH WOMEN'S AID LIMITED  
REPORT OF THE TRUSTEES  
YEAR ENDED 31 MARCH 2014**

The Trustees, who are directors for the purpose of Company Law and trustees for the purposes of Charity Law, have pleasure in presenting their report for the year ended 31 March 2014.

**Structure, Governance and Management**

**Governing Document**

Edinburgh Women's Aid Limited is a charitable company limited by guarantee, incorporated on 1 October 2002. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

**Recruitment and Appointment of Trustees**

The Trustees of the charity, who are also Directors for the purposes of Company Law, under the Company's Articles are known as the Board of Trustees. The Memorandum and Articles of Association set out the requirements regarding the charity's Trustees, as follows:

The number of Trustees shall be no less than three.

The Board comprises nominated, elected and co-opted members.

**Trustees' Induction and Training**

The majority of the present Trustees are familiar with the practical work of the charity, having been actively involved in its establishment and evolution. They have fully considered the induction and training requirements of new Trustees and have agreed the following:

To enhance new Trustees' decision-making and understanding of the charity, all new Trustees are briefed by the current Board on how the charity was established and how it has evolved. During this briefing, particular emphasis is placed on explaining aims and objectives of the charity and how these are achieved. New Trustees are given copies of previous meeting documents including Minutes of Board of Trustees.

In addition, new Trustees' induction and training would involve a briefing session with the Board members to further familiarise new Trustees with the charity and the context within which the charity operates. This briefing session would encompass:

- The obligations of Trustees.
- The main documents which set out the operational framework for the charity including the Memorandum and Articles.
- Resourcing and the current financial position as set out in the latest published accounts.
- Future plans and objectives.

All new Trustees receive a copy of the Memorandum and Articles and the latest financial statements and report.

This year, we farewelled fellow board members, Vicky di Ciacca, Rita Biermann, Barbara Matheson and Laura Finlay. I want to thank these previous board members for their contributions to the Board and wish them well in their future endeavors.

**EDINBURGH WOMEN'S AID LIMITED  
REPORT OF THE TRUSTEES  
YEAR ENDED 31 MARCH 2014**

**Director's Report 2013 - 2014**

This year we also saw the departure of EWA's longstanding Manager, Michele Corcoran. Michele was a passionate and committed Manager and many of the services now provided by EWA are as a result of Michele's efforts to innovate and provide more options for women experiencing domestic abuse. Under her leadership, EWA has forged new pathways to confront domestic violence. I want to take this opportunity to thank and acknowledge her dedication and diligence.

This year also saw us celebrate our 40<sup>th</sup> anniversary. The birth of Edinburgh Women's Aid occurred during the midst of significant social change, in no small part created by the Women's Liberation Movement. In 1973, in Scotland, the Edinburgh Women's Liberation Workshop, after many months of advocacy and activism soon had 2 properties filled with women and children from all over Scotland. In looking back, I want to acknowledge the bravery, passion and resolve of those founders of EWA. The foundations they laid were strong and the fact that we are celebrating 40 years is testament to their strength. To follow on from the efforts of those trailblazers has been truly humbling. Sadly, there are still many affected by something that is preventable but that has such far-reaching consequences for women and children.

Our services are providing critical support to women and their children who are at risk of, or who seeking to move on from, domestic abuse. These include safe emergency accommodation and emotional and practical support. We also outreach to women in various localities across Edinburgh, support children and young people and more recently provide independent advocacy to assist women with the legal system.

I want to acknowledge the work of those who continue in the footsteps of the foremothers of EWA. Congratulations and thanks to the Board and Staff who have worked tirelessly throughout this year. It has been an honour as Chair to work with the Board and Staff who are committed to achieving our vision and mission and be part of the ongoing struggle to eliminate violence against women and children.

**Risk Management**

The risks to which the charitable company are exposed will continue to be monitored by the Board, both in terms of ensuring adequate and well-managed income, and also in relation to the laws and guidelines which affect employment and service delivery.

**Aims and Objectives**

The principal aim of Edinburgh Women's Aid is to provide information, support, crisis counselling and, where appropriate, temporary accommodation to women and any accompanying children and young people, who have experienced or are at risk of domestic abuse. Edinburgh Women's Aid also aims to raise awareness of issues in relation to domestic abuse and to work with other organisations to develop strategies to address these issues.

In order to achieve these aims, Edinburgh Women's Aid offers a range of services which include:-

- Telephone helpline. The phone line is open Mon, Tues, Wed, Fri, 10 – 3, Thurs 10 – 7.00pm, Sat 10 – 1.00. An answerphone picks up calls received out with these hours.
- One to One drop in facility for information, support or crisis counselling (no appointment necessary). This service operates Mon, 1.00 – 3.00, Tues, Wed, Fri, 10 – 3, Thurs 2 - 7 and Sat 10 – 1. The one – one sessions provide information and support and are also the access point to refuge accommodation.

**EDINBURGH WOMEN'S AID LIMITED  
REPORT OF THE TRUSTEES  
YEAR ENDED 31 MARCH 2014**

**Aims and Objectives (continued)**

- As our main office is in the centre of Edinburgh and not easily accessible by public transport, the outreach service offers one – one support in local communities. This is a project funded through Scottish Government until March 2015. The outreach service operates mainly through appointments utilising accommodation through local agencies.
- Refuge accommodation. Where appropriate, Edinburgh Women's Aid offers safe temporary accommodation to women and any accompanying Children and Young People (CYP) who are homeless due to domestic abuse. There are 2 types of accommodation available, Shared and Individual flats. In shared accommodation, up to 4 women/families share a house. Families have their own bedrooms however the kitchen and other facilities are shared. Staff visit regularly (at least once per week) and accompany women to appointments i.e. housing, lawyer, etc. This can work very well in that women can access both staff support and peer support. We have 21 shared spaces, including 1 accessible space and 2 bedsit spaces which are reserved for women with no accompanying children/young people.  
The average occupancy for 2013/14 was 75%  
In addition to shared, we have a property with 8 individual flats together with an office and communal area. These flats are for women who may have additional needs such as physical/mental health, dependency, and/or parenting issues and have 24 hour staff support. This service offers more intense support and works closely with external agencies to maximise long term goals.  
The average occupancy for 2013/14 was 95%.
- Children and Young People's Service. CYP are also negatively affected through domestic abuse. Edinburgh Women's Aid has always recognised this and provides support for children and young people both in refuge and whilst on resettlement to help them deal with difficult changes within their family environment.  
It has also been recognised that children and young people may be in situations where their mother has not sought help therefore, through additional funding from Scottish Government, we also provide an outreach service which works with CYP in schools to reach those who may not otherwise receive support. This additional funding is until March 2015
- Resettlement Service. When women move into their own accommodation this is often the point where they are most vulnerable therefore we provide ongoing support to help them settle into a new area i.e. practical help to source fixtures and fittings for their new home and access benefits if necessary, emotional support to deal with isolation, loneliness and ongoing legal issues and support to build their new lives through information on activities and courses. This service is not restricted to those who have been in EWA accommodation.
- A new service, EDDACS (Edinburgh Domestic Abuse Court Support) was developed this year. The EDDACS service provides support to women after a police call out where the perpetrator has been taken into custody and enters the court process. This is an independent advocacy service that provides support and information at the earliest opportunity and also carries out a risk assessment, using the CAADA-DASH tool, to identify high risk cases for referral to a MARAC (multi agency risk assessment conference) which looks to identify interventions to reduce or manage the risk. This service support, though is not dependent on, the pilot Edinburgh Domestic Abuse Court. Funding to provide this service is through Big Lottery until May 2015.

**EDINBURGH WOMEN'S AID LIMITED  
REPORT OF THE TRUSTEES  
YEAR ENDED 31 MARCH 2014**

**Aims and Objectives (continued)**

- Partnership working/raising awareness. Edinburgh Women's Aid feels strongly that the issues around domestic abuse cannot be addressed unless all agencies take these issues on Board. In order to do this, we are active members of many Partnership Forums including CEC VAW partnership and related sub groups, CEDAR Project Advisory Group and Scottish Women's Aid working groups and forums. Formal and/or informal workshops are also delivered to external agencies to raise awareness and increase their understanding of the complex issues relating to domestic abuse.

The Housing Support and Children and Young People Services are registered with the Care Inspectorate and subject to their annual inspection process.

**Finance Report**

For the year ending March 31, 2014 EWA reported total income of £1,195,943, an increase of 11.5% over the previous year. This mainly related to the development and expansion of our new domestic abuse court advocacy service – EDDACS.

The trustees and staff have taken all necessary steps to ensure that we are operating at maximum efficiency, with all operational costs under tight scrutiny. Furthermore, EWA has been looking at new ways of income generation. The board continues to evaluate new proposals for services as well as operational efficiencies.

The net movement in funds for the year was a surplus of £196,818 (2013: £90,893). General unrestricted reserves stood at £464,500 (2013: £504,018), designated reserves stood at £151,728 (2013: £20,872) and restricted funds stood at £155,748 (2013: £50,266).

**Funding**

EWA is primarily funded by the City of Edinburgh Council (Services for Communities) and the Scottish Government through its Violence Against Women Funding stream and its Children's Services Fund. CEC provided 54% of our total funding in 2013/14, down from 60% in the previous year. New funding was received this year from the Big Lottery Fund. Several significant donations also boosted income unexpectedly.

Once again, rental income from Housing Benefit has exceeded our forecasts due to higher levels of occupancy. Income from housing rose to £275k this year. Housing benefit remains a challenge to forecasts because of the unpredictable nature of our services.

**Reserves Policy**

EWA Reserves policy is to ensure sufficient levels of reserves to enable operating activities to be maintained, taking account of potential risks and contingencies that may arise from time to time.

The trustees must also take into account the risk of funding cuts and the immediate impact this could have on the services of the organisation. As such, the trustees estimate the following contingencies in the event of an unexpected loss of funding from our largest funding contributor:

- 3 months of operating costs (approximately £315k) to enable the organisation to remain operational while services are reviewed or wound down, and for alternative funding sources to be explored
- £105k to provide for the statutory redundancy pay for impacted employees
- £15k to provide for the cost of moving the EWA offices to a smaller location if deemed necessary, or for the windup of the Cheyne Street premises

**EDINBURGH WOMEN'S AID LIMITED  
REPORT OF THE TRUSTEES  
YEAR ENDED 31 MARCH 2014**

- £29.5k to cover additional 3 months salaries for CEO, finance and administrative workers to enable transitional management to secure alternative financing

The board believes this Operating Reserve of £464.5k or approximately 4.5 months of operating expenses, would be sufficient to wind up the operations of EWA or reduce activities in line with the expected reduced funding levels. This level of reserves is currently held within the general unrestricted fund.

**Building and Capital Asset Reserve:**

The Building and Capital Asset Reserve is intended to provide a ready source of funds for repair of EWA premises, including furniture, fixtures, automobiles and equipment necessary for the effective operation of the organisation. The target amount of the Building and Capital Asset Reserve is £100k, accounted for as follows:

- £30k vehicle replacement
- £10k for property repairs
- £60K for the standard refuge kits, which represents the costs of fully replacing the equipment in the refuges.

**Fiona McLean Innovation Fund:**

The Fiona McLean Innovation Fund is intended to provide funds to meet special targets of opportunity or need that further the mission of EWA, which may or may not have specific expectation of incremental or long-term increased income. This reserve is also intended as a source of funds for additional staff development/training, research, or investment in infrastructure that will build long term capacity. The EWA board, on the presentation of a formal business case, will determine eligibility for the Fund. The target amount of the Fiona McLean Innovation Fund of £26,635 was met at the year end.

**Plans for future periods**

In the year 2013/14, EWA continued, as with all third sector organisations, to face the challenge of maintaining and developing services in an environment of austerity. The Violence against Women and Children and Young People Experiencing Domestic Abuse projects, both funded by the Scottish Government are funded until March 2015. There is no guarantee that this will be available beyond that date. There are also plans to increase our domestic abuse court advocacy service in line with a proposed roll out of the Domestic Abuse Court and MARAC (multi agency risk assessment conference) across the whole of Edinburgh next year and long term funding will need to be sought to ensure the continuation of this service. EWA's strategic working group, with board and management representation, will work with staff and stakeholders to find ways of meeting the challenges of continuing to provide a range of relevant services in an environment of reduced funding yet an increasing demand for services. EWA's board and management will work hard to secure funding for our crucial services.

**EDINBURGH WOMEN'S AID LIMITED  
REPORT OF THE TRUSTEES  
YEAR ENDED 31 MARCH 2014**

**RESPONSIBILITIES OF THE TRUSTEES**

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Board of Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company at the end of the year and of the surplus, or deficiency for the year then ended.

In preparing those financial statements, the Board of trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Board of trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Board of trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Statement as to Disclosure of Information to Auditors**

So far as the Board of Trustees are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and each Trustee has taken all the steps that they ought to have taken as a director in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

**MEMBERS OF THE BOARD OF TRUSTEES**

Members of the board of trustees, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report, are set out on page 1.

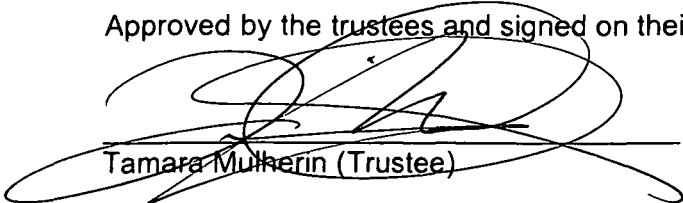
Members of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up. The total number of such guarantees at 31 March 2014 was 8.

**AUDITORS**

A resolution to re-appoint Whitelaw Wells as accountants and auditors for the ensuing year will be proposed at the annual general meeting.

This report has been prepared in accordance with the provision of Part 15 of the Companies Act 2006 applicable to small companies.

Approved by the trustees and signed on their behalf by:

  
Tamara Mulherin (Trustee)

Date: 30 September 2014

We have audited the financial statements of Edinburgh Women's Aid Limited for the year ended 31 March 2014, which comprise the Statement of Financial Activities incorporating the Income and Expenditure Account, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made exclusively to the members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the company's trustees as a body, in accordance with section 44 (1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the members and the trustees 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 company, its members as a body and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

#### **Respective responsibilities of trustees and auditors**

As explained more fully in the Trustees' Responsibilities Statement set out on page 6, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

We have been appointed 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 regulations made under those Acts.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

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

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

### **Opinion on Accounts**

In our opinion the accounts:-

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2014 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 applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

### **Opinion on Other Matters Prescribed by the Companies Act 2006**

In our opinion the information given in the Trustees' Report for the financial year for which the accounts are prepared is consistent with the accounts.

### **Matters on which we are Required to Report by Exception**

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

- the charitable company has not kept proper and adequate accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the accounts 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 exemption from the requirement to prepare a Strategic Report or in preparing the Trustees' Annual Report.



**Kevin Cattnach**

**Senior Statutory Auditor**

**for and on behalf of Whitelaw Wells, Statutory Auditor**

**Whitelaw Wells is eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006**

**9 Ainslie Place**

**Edinburgh EH3 6AT**

Date: 30 September 2014

**EDINBURGH WOMEN'S AID LIMITED**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)**  
**for the year ended 31 March 2014**

|                                                      | Note  | Unrestricted<br>Funds<br>£ | Designated<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>31/03/2014<br>£ | Total Funds<br>31/03/2013<br>£ |
|------------------------------------------------------|-------|----------------------------|--------------------------|--------------------------|--------------------------------|--------------------------------|
| <b>Incoming resources</b>                            |       |                            |                          |                          |                                |                                |
| <b>Incoming resources from generated funds</b>       |       |                            |                          |                          |                                |                                |
| Voluntary Income:                                    |       |                            |                          |                          |                                |                                |
| Donations & Legacies                                 |       | 2,865                      | -                        | -                        | 2,865                          | 17,683                         |
| Activities for generating funds:                     |       |                            |                          |                          |                                |                                |
| Fundraising events                                   | 2     | 1,986                      | 1,195                    | -                        | 3,181                          | 2,488                          |
| Investment Income                                    |       | 4,754                      | -                        | -                        | 4,754                          | 4,316                          |
| <b>Incoming Resources from charitable activities</b> |       |                            |                          |                          |                                |                                |
| Grants & Housing Income                              | 3     | 274,939                    | -                        | 910,204                  | 1,185,143                      | 1,047,990                      |
| Other income                                         |       | -                          | -                        | -                        | -                              | 60                             |
| <b>Total incoming resources</b>                      |       | <u>284,544</u>             | <u>1,195</u>             | <u>910,204</u>           | <u>1,195,943</u>               | <u>1,072,537</u>               |
| <b>Resources expended</b>                            |       |                            |                          |                          |                                |                                |
| <b>Cost of generating funds</b>                      | 4     | 69                         | -                        | 1,394                    | 1,463                          | 1,519                          |
| <b>Charitable Activities</b>                         |       |                            |                          |                          |                                |                                |
| Womens Services                                      | 5     | 237,967                    | (57,736)                 | 638,767                  | 818,998                        | 812,494                        |
| Childrens Services                                   | 6     | 9,459                      | 4,221                    | 154,129                  | 167,809                        | 152,808                        |
| <b>Governance Costs</b>                              | 7     | 494                        | -                        | 10,361                   | 10,855                         | 14,823                         |
| <b>Total resources expended</b>                      |       | <u>247,989</u>             | <u>(53,515)</u>          | <u>804,651</u>           | <u>999,125</u>                 | <u>981,644</u>                 |
| <b>Net incoming resources before transfers</b>       |       | 36,555                     | 54,710                   | 105,553                  | 196,818                        | 90,893                         |
| <b>Gross transfers between funds</b>                 | 16/17 | (76,077)                   | 76,147                   | (70)                     | -                              | -                              |
| <b>Net movement in funds</b>                         |       | (39,522)                   | 130,857                  | 105,483                  | 196,818                        | 90,893                         |
| <b>Total funds brought forward</b>                   |       | 504,022                    | 20,871                   | 50,265                   | 575,158                        | 484,263                        |
| <b>Total funds carried forward</b>                   |       | <u>464,500</u>             | <u>151,728</u>           | <u>155,748</u>           | <u>771,976</u>                 | <u>575,156</u>                 |

The charity has no recognised gains or losses other than the surplus or deficit for the above financial years.

All of the activities of the charity are classed as continuing.

The notes on pages 12 to 20 form part of these financial statements.

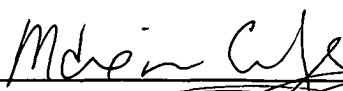
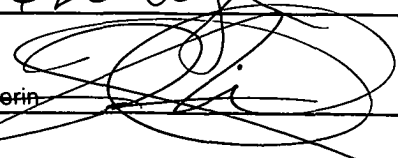
**EDINBURGH WOMEN'S AID LIMITED**  
**BALANCE SHEET**  
as at 31 March 2014

|                                                | Note | 2014<br>£       | 2013<br>£       |
|------------------------------------------------|------|-----------------|-----------------|
| <b>Fixed assets</b>                            |      |                 |                 |
| Tangible fixed assets                          | 11   | 81,138          | 20,508          |
| <b>Current assets</b>                          |      |                 |                 |
| Debtors                                        | 12   | 81,622          | 78,588          |
| Cash at bank and in hand                       |      | <u>673,090</u>  | <u>548,197</u>  |
|                                                |      | 754,712         | 626,785         |
| Creditors: amounts falling due within one year | 13   | <u>(63,874)</u> | <u>(72,137)</u> |
| <b>Net Current Assets</b>                      |      | 690,838         | 554,648         |
| <b>Net Assets</b>                              |      | <u>771,976</u>  | <u>575,156</u>  |
| <b>Unrestricted Funds</b>                      | 15   |                 |                 |
| General Funds                                  |      | 464,500         | 504,018         |
| Designated Funds                               |      | <u>151,728</u>  | <u>20,872</u>   |
|                                                |      | 616,228         | 524,890         |
| <b>Restricted Funds</b>                        | 16   | 155,748         | 50,266          |
|                                                |      | <u>771,976</u>  | <u>575,156</u>  |

The financial statements have been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (updated April 2008).

The notes on pages 12 to 20 form part of these financial statements.

These financial statements were approved by the board of directors on 12/11/2014  
and signed on their behalf by :

  
\_\_\_\_\_  
  
\_\_\_\_\_  
Tamara Mulherin

**EDINBURGH WOMEN'S AID LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 31 March 2014

**1. Accounting policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and Accounting and Reporting by Charities; Statement of Recommended Practice issued in March 2005.

**Grants**

Capital and revenue grants are recognised in full in the Statement of Financial Activities in the year in which they are receivable. Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received.

**Donations**

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.

**Expenditure**

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

Wherever possible, expenditure is allocated directly to cost of activities in furtherance of charitable objectives, cost of generating funds or governance costs. Where this is not possible, expenditure has been allocated on a per capita basis.

**Depreciation**

Depreciation is charged to write off the cost of each asset, less its residual value, over the useful economic life of the asset as follows:-

|                       |                   |
|-----------------------|-------------------|
| Fixtures and fittings | 20% straight line |
| Office equipment      | 33% straight line |
| Refuge equipment      | 25% straight line |
| Motor Vehicles        | 25% straight line |
| Tenant Improvements   | 20% straight line |

The charity operates a policy of capitalising items costing more than £500.

**Value Added Tax**

The charity is not registered for VAT and, accordingly, expenditure is stated gross of tax.

**Funds**

Unrestricted funds may be used by the charity at its discretion to meet future capital or revenue expenditure. Designated funds are those unrestricted funds earmarked by the directors for a specific purpose. Restricted funds are those where the donor has imposed a restriction on the use of the fund. Expenditure, which meets these criteria, is charged to the fund.

**Operating leases**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against surplus on a straight-line basis over the year of the lease.

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**2 Incoming Resources from generated funds**

|         | Unrestricted<br>Funds | Restricted<br>Funds | 2014<br>Total<br>Funds | 2013<br>Total<br>Funds |
|---------|-----------------------|---------------------|------------------------|------------------------|
|         | £                     | £                   | £                      | £                      |
| Appeals | 1,986                 | 1,195               | 3,181                  | 2,488                  |
|         | <u>1,986</u>          | <u>1,195</u>        | <u>3,181</u>           | <u>2,488</u>           |

**3 Incoming Resources from charitable activities**

|                                                    | £        | £              | £              | £              |
|----------------------------------------------------|----------|----------------|----------------|----------------|
| Grants & donations                                 |          |                |                |                |
| The City of Edinburgh Council Childrens & Families | -        | 73,490         | 73,490         | 73,490         |
| Housing Support - Refuge                           | -        | 458,613        | 458,613        | 458,613        |
| Housing Support - Visiting Support                 | -        | 36,094         | 36,094         | 36,094         |
| Scottish Government: CYP Fund                      | -        | 84,047         | 84,047         | 84,047         |
| Scottish Government Violence Against Women Fund    | -        | 49,194         | 49,194         | 49,194         |
| Vodafone World of Difference                       | -        | -              | -              | 2,750          |
| Big Lottery Fund                                   | -        | 128,766        | 128,766        | 78,684         |
| Scottish Government                                | -        | 72,000         | 72,000         | -              |
| Cattanach Trust                                    | -        | 5,000          | 5,000          | -              |
| Bank of Scotland                                   | -        | 3,000          | 3,000          | -              |
|                                                    | <u>-</u> | <u>910,204</u> | <u>910,204</u> | <u>782,872</u> |

**Housing Income**

|                            |                |          |                |                |
|----------------------------|----------------|----------|----------------|----------------|
| Housing Benefit receivable | 253,479        | -        | 253,479        | 246,529        |
| Direct rent and fuel       | 21,460         | -        | 21,460         | 18,589         |
|                            | <u>274,939</u> | <u>-</u> | <u>274,939</u> | <u>265,118</u> |

**Total grants and housing income**

|  |                |                |                  |                  |
|--|----------------|----------------|------------------|------------------|
|  | <u>274,939</u> | <u>910,204</u> | <u>1,185,143</u> | <u>1,047,990</u> |
|--|----------------|----------------|------------------|------------------|

**EDINBURGH WOMEN'S AID LIMITED**  
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**4 Cost of generating funds**

|                                  | 2014         | 2013         |
|----------------------------------|--------------|--------------|
|                                  | £            | £            |
| Salary cost                      | 1,402        | 1,468        |
| Printing, stationery and postage | 61           | 51           |
|                                  | <u>1,463</u> | <u>1,519</u> |

**Charitable Activities**

**5 Refuge & Resettlement - Accommodation, Support,**

**Outreach & Advice**

|                                                 | 2014           | 2013           |
|-------------------------------------------------|----------------|----------------|
|                                                 | £              | £              |
| Salary costs                                    | 527,205        | 482,399        |
| Training                                        | 6,019          | 3,648          |
| Recruitment                                     | 1,338          | 1,859          |
| Travel & Misc Workers Costs                     | 8,957          | 11,040         |
| Refuge Costs                                    | 102,323        | 153,836        |
| Activities                                      | 6,588          | 6,994          |
| Admin, Finance & Management Staff               | 88,221         | 85,341         |
| Office Property Costs                           | 54,553         | 48,552         |
| Administration                                  | 19,393         | 13,566         |
| Care Commission Fees                            | 1,476          | 1,476          |
| Depreciation & loss on the sale of fixed assets | 2,925          | 743            |
| Refund of grant                                 | -              | 3,040          |
|                                                 | <u>818,998</u> | <u>812,494</u> |

**6 Children's Services - Activities, Support, Outreach &**

**Advice**

|                                                 | 2014           | 2013           |
|-------------------------------------------------|----------------|----------------|
|                                                 | £              | £              |
| Salary costs                                    | 110,499        | 102,289        |
| Training                                        | 1,775          | 2,029          |
| Recruitment                                     | 651            | 390            |
| Travel & Misc Workers Costs                     | 1,889          | 2,854          |
| Activities                                      | 9,284          | 3,460          |
| Admin, Finance & Management Staff               | 24,212         | 20,404         |
| Office Property Costs                           | 13,320         | 13,931         |
| Administration                                  | 4,296          | 3,280          |
| Care Commission Fees                            | 17             | 17             |
| Depreciation & loss on the sale of fixed assets | 1,866          | 504            |
| Refund of grant                                 | -              | 3,650          |
|                                                 | <u>167,809</u> | <u>152,807</u> |

**7 Governance**

|                               | 2014          | 2013          |
|-------------------------------|---------------|---------------|
|                               | £             | £             |
| Staff Costs                   | 5,280         | 5,643         |
| Annual Reports                | 850           | -             |
| Audit/Other Professional Fees | 3,600         | 8,734         |
| Board Meetings/AGM            | 1,085         | 411           |
| Audit bank charges            | 40            | 35            |
|                               | <u>10,855</u> | <u>14,823</u> |

**EDINBURGH WOMEN'S AID LIMITED**  
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|                                              |              |              |
|----------------------------------------------|--------------|--------------|
| <b>8 Net incoming resources for the year</b> | <b>2014</b>  | <b>2013</b>  |
| This is stated after charging:               | £            | £            |
| Depreciation                                 | 4,791        | 1,248        |
| Auditors' Remuneration - audit fee           | 3,600        | 4,000        |
| Operating Lease                              |              |              |
| Office Equipment                             | <u>1,332</u> | <u>1,275</u> |

|                                  |                |                |
|----------------------------------|----------------|----------------|
| <b>9 Staff numbers and costs</b> | <b>2014</b>    | <b>2013</b>    |
|                                  | £              | £              |
| Wages and salaries               | 699,987        | 644,239        |
| National Insurance contributions | <u>56,832</u>  | <u>53,305</u>  |
|                                  | <u>756,819</u> | <u>697,544</u> |

The average weekly number of employees, calculated as full-time equivalents, during the period was :

|                          |             |             |
|--------------------------|-------------|-------------|
|                          | <b>2014</b> | <b>2013</b> |
|                          | Number      | Number      |
| Project Manager          | 1           | 1           |
| Support Workers          | 21          | 20          |
| Maintenance Worker       | 1           | 1           |
| Finance & Administration | <u>3</u>    | <u>2.8</u>  |
|                          | <u>26.0</u> | <u>24.8</u> |

No employee received remuneration of more than £60,000.

No director received remuneration. One director was reimbursed travel expenses totalling £126 in relation to attendance at Board meetings (2013: £Nil).

During the year the company paid for the purchase of indemnity insurance which protects the charity from loss arising from neglect or default of its directors, employees or other officers and also protects the trustees from loss arising as a result of their neglect or default. The cost of the trustee's indemnity insurance is part of the annual insurance premium and a split of the cost is not available.

**10 Taxation**

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

**EDINBURGH WOMEN'S AID LIMITED**  
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**11 Tangible Fixed Assets**

|                           | Office<br>equipment | Refuge<br>equipment | Fixture &<br>Fittings | Tenant<br>Improve<br>ments | Vehicle | Total    |
|---------------------------|---------------------|---------------------|-----------------------|----------------------------|---------|----------|
|                           | £                   | £                   | £                     | £                          | £       | £        |
| <b>Cost</b>               |                     |                     |                       |                            |         |          |
| At 1 April 2013           | 37,235              | 38,239              | 5,357                 | 24,174                     | 17,126  | 122,131  |
| Additions during the year | 3,321               | 60,480              | 1,620                 | -                          | -       | 65,421   |
| Disposals during the year | -                   | (38,239)            | (1,224)               | -                          | -       | (39,463) |
| At 31 March 2014          | 40,556              | 60,480              | 5,753                 | 24,174                     | 17,126  | 148,089  |
| <b>Depreciation</b>       |                     |                     |                       |                            |         |          |
| At 31 March 2013          | 17,293              | 38,239              | 4,791                 | 24,174                     | 17,126  | 101,623  |
| Charge for the year       | 4,433               | -                   | 358                   | -                          | -       | 4,791    |
| Disposals during the year | -                   | (38,239)            | (1,224)               | -                          | -       | (39,463) |
| At 31 March 2014          | 21,726              | -                   | 3,925                 | 24,174                     | 17,126  | 66,951   |
| <b>Net book value</b>     |                     |                     |                       |                            |         |          |
| At 31 March 2014          | 18,830              | 60,480              | 1,828                 | -                          | -       | 81,138   |
| At 31 March 2013          | 19,942              | -                   | 566                   | -                          | -       | 20,508   |

A standard refuge kit for each of the refuge is capitalised and not depreciated. New refuge equipment purchased in the future will be written off to the SOFA.

**12 Debtors**

|                                | 2014          | 2013          |
|--------------------------------|---------------|---------------|
|                                | £             | £             |
| Grants receivable              | 43,708        | 43,708        |
| Prepayments and accrued income | 15,702        | 17,850        |
| Housing benefit debtor         | 22,212        | 17,030        |
|                                | <u>81,622</u> | <u>78,588</u> |

**13 Creditors: amounts falling due within one year**

|                                 | 2014          | 2013          |
|---------------------------------|---------------|---------------|
|                                 | £             | £             |
| Trade Creditors                 | 19,435        | 29,785        |
| Accruals                        | 21,599        | 14,140        |
| Grants Repayable                | 6,690         | 6,690         |
| Social Security and other taxes | 16,150        | 21,522        |
|                                 | <u>63,874</u> | <u>72,137</u> |

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**14 Operating lease commitments**

At 31 March 2014 the company had annual commitments under non-cancellable operating leases as set out below:

|                                        | 2014   | 2013   |
|----------------------------------------|--------|--------|
|                                        | £      | £      |
| Equipment                              |        |        |
| Operating leases which expire:         |        |        |
| Within one year                        | -      | 637    |
| In the second to fifth years inclusive | 13,171 | -      |
| Land and buildings                     |        |        |
| Operating leases which expire:         |        |        |
| Within one year                        | 83,823 | 50,685 |
| In the second to fifth years inclusive | 38,892 | -      |

**15 Unrestricted funds**

|                                    | Balance<br>31.03.13 | Incoming       | Outgoing         | Transfers | Balance<br>31.03.14 |
|------------------------------------|---------------------|----------------|------------------|-----------|---------------------|
|                                    | £                   | £              | £                | £         | £                   |
| General                            | 504,022             | 284,544        | (247,989)        | (76,077)  | 464,500             |
| Designated Funds:                  |                     |                |                  |           |                     |
| Holiday/Activities Fund            | 871                 | -              | (603)            | -         | 268                 |
| Building and Capital Asset reserve | 10,000              | -              | 60,480           | 30,000    | 100,480             |
| Fiona McLean Innovation Fund       | 10,000              | -              | -                | 16,635    | 26,635              |
| CYP Prevention                     | -                   | -              | (1,478)          | 11,500    | 10,022              |
| Training Worker                    | -                   | -              | -                | 14,323    | 14,323              |
| 40th Anniversary                   | -                   | 1,195          | (4,884)          | 3,689     | -                   |
|                                    | <u>524,893</u>      | <u>285,739</u> | <u>(194,474)</u> | <u>70</u> | <u>616,228</u>      |

**16 Restricted Funds**

|                                    | Balance<br>31.03.13 | Incoming       | Outgoing         | Transfers   | Balance<br>31.03.14 |
|------------------------------------|---------------------|----------------|------------------|-------------|---------------------|
|                                    | £                   | £              | £                | £           | £                   |
| Other Small Funds                  | 4,568               | -              | (406)            | (1,974)     | 2,188               |
| Housing Support - Visiting Support | -                   | 36,094         | (35,934)         | -           | 160                 |
| Housing Support - Refuge Shared    | 2,976               | 181,782        | (179,842)        | -           | 4,916               |
| Housing Support - 24 hour Refuge   | 6,491               | 276,831        | (275,935)        | -           | 7,387               |
| CEC Children & Families            | 5,273               | 73,490         | (70,620)         | -           | 8,143               |
| SG: CYP Fund                       | 4,321               | 84,047         | (84,080)         | -           | 4,288               |
| SG: Violence Against Women Fund    | -                   | 49,194         | (51,098)         | 1,904       | -                   |
| Big Lottery Fund                   | 24,511              | 128,766        | (102,404)        | -           | 50,873              |
| Vodafone World Of Difference       | 2,125               | -              | (1,884)          | -           | 241                 |
| SG EDDACS                          | -                   | 72,000         | -                | -           | 72,000              |
| Bank of Scotland                   | -                   | 3,000          | (301)            | -           | 2,699               |
| Cattanach Trust                    | -                   | 5,000          | (2,147)          | -           | 2,853               |
|                                    | <u>50,265</u>       | <u>910,204</u> | <u>(804,651)</u> | <u>(70)</u> | <u>155,748</u>      |

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The purposes of the above funds were as follows:

**Restricted Funds**

Housing Support (Visiting Support): funding to support women maintain their own tenancies.

Housing Support (Refuge): funding to provide support services to women in shared refuge accommodation.

Housing Support (24 hours): funding to provide 24/7 support services to women in refuge.

CEC Children & Families: funding to provide services for children and young people in refuge.

Scottish Government Children's Services WA Fund: Funding for the Children's Outreach service.

Scottish Government Violence Against Women Fund: Funding to employ an Outreach Worker to develop and support 'drop in' services in various areas of Edinburgh.

Big Lottery Fund: To provide an independent support and information service to victims in a domestic abuse incident where the perpetrator has been taken into custody. The project will support, but is not dependent on, the pilot fast track domestic abuse court in Edinburgh and will also implement MARAC to identify and improve outcomes through the multi-agency approach for high risk cases.

Vodafone World of Difference: Funding to employ an individual and any expenses incurred by the organisation in connection with the individuals employment during the funding period to assist the organisation with the implementation and execution of the project.

Scottish Government EDDACS: funding to support Independent Domestic Abuse Advisor capacity to support the work of the Domestic Abuse Court.

Bank of Scotland: To facilitate both formal and informal groupwork activities for women who have accessed our services aiming on improve confidence and self esteem, increase social interaction and move on to an abuse free life. The Life Style Management course is a 10 week group programme. Funding would cover childcare costs, refreshments, material, manuals and travel expences and staff hours

Cattanach Trust: Working with mothers and children under 3 and women who are pregnant to improve understanding of how to keep a child protected from harm or neglect, developing children's skills ready for adulthood and develop parents confidence to be involved within the community and with parenting after an abusive relationship.

Other small funds

Tudor Trust/DASDF Follow-up support: balance of funding from grants from the Tudor Trust and the Scottish Executive through the Domestic Abuse Service Development Fund (DASDF) towards a part-time post for the follow up work with women when they leave refuge.

Scottish Government Children's Services WA Fund: one-off payment for funding to cover children's resources.

The Tudor Trust: funding towards the counselling services provided by Edinburgh Women's Aid.

StreetSmart: funding provided to enable women with no recourse to public funds to have temporary accommodation in refuge

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**Designated funds**

Activities fund: funding to enable women to experience new activities and learn new skills which may provide longer term benefit when they leave refuge.

Building and Capital Assets reserve: This reserve is intended to provide a ready source of funds for repair of EWA premises, including furniture, fixtures, automobiles and equipment necessary for the effective operation of the organisation including the refuge kits.

Fiona McLean Innovation Fund: This fund was originally created by an amount bequeathed from the estate of an ex volunteer/staff member to be used to fund specific 'one off' project as agreed by board and staff. During the current year it was agreed to add to this fund and to use the funds to meet special targets of opportunity or need that further the mission of EWA, which may or may not have specific expectation of incremental or long-term increased income. This reserve is also intended as a source of funds for additional staff development/training, research, or investment in infrastructure that will build long term capacity.

CYP Prevention worker: To provide a prevention worker for children. The role of the prevention worker will be to provide high quality awareness raising sessions to schools and community groups in the Edinburgh area, around Domestic Abuse and Healthy Relationships.

Training worker: To provide high quality training, talks and awareness raising to other agencies such as Social Work, Community Workers, Housing Officers, Benefit Agency Workers and other numerous voluntary support agencies who support or come into contact with women who experience domestic abuse in the Edinburgh area.

40<sup>th</sup> Anniversary: Funding was approved by the Board of Directors to acknowledge our 40 years of existing, to reflect and celebrate and to start planning for our future work in keeping Women and Children and Young People safe. To this end we researched and produced a commemorative magazine, held a number of celebratory events with full service user input. We held an Open Space meeting which was attended by over 100 people from interested organisations, staff, individuals and services users to help inform our vision for the future. We held a very special AGM with guests of honour Dobash & Dobash (renowned academics in the field of domestic violence) who told us of how their expertise began in the early 70's with research from service users and police records in central Scotland.

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**17 Company limited by Guarantee**

The members have agreed to contribute £1 each in the event of the company being wound up.

**18 Analysis of net assets between funds**

|                                    | <b>General<br/>Funds</b> | <b>Designated<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Total<br/>Funds</b> |
|------------------------------------|--------------------------|-----------------------------|-----------------------------|------------------------|
|                                    | £                        | £                           | £                           | £                      |
| Tangible Fixed Assets              | 17,951                   | 60,480                      | 2,707                       | 81,138                 |
| Current Assets                     | 601,671                  | -                           | 153,041                     | 754,712                |
| Current Liabilities                | (63,874)                 | -                           | -                           | (63,874)               |
| <b>Net assets at 31 March 2014</b> | <b>555,748</b>           | <b>60,480</b>               | <b>155,748</b>              | <b>771,976</b>         |