

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

Report and Financial Statements

Year ended 31 March 2015

Charity No: SC028301
Company No: SC237521



EDINBURGH WOMEN'S AID LIMITED

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EDINBURGH WOMEN'S AID LIMITED

REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2015

LEGAL AND ADMINISTRATIVE INFORMATION

Company Number SC237521

Board of Directors/Trustees	Alva Traebert	Chairperson
	Naomi Blight	
	Tamara Mulherin	Resigned 25 November 2014
	Maxine Cuffe	Resigned 12 May 2015
	Jo Birch	
	Deborah Benson	
	Barabara Matheson	Resigned 27 May 2014
	Abbie McCreath	Appointed 25 November 2014
	Angela McLauchlan	Resigned 25 November 2014
	Irina McLean	Appointed 25 November 2014
	Jane O'Donnell	Appointed 25 November 2014
	Jacqueline Trousdale	Resigned 25 November 2014

Company Secretary Linda Rodgers

Senior Management Linda Rodgers Chief Executive Officer Appointed 01 April 2014

Registered Office and Operational Address 4 Cheyne Street
Edinburgh
EH4 1JB

Senior Statutory Auditor Kevin Cattanach

Independent Auditor Whitelaw Wells
Chartered Accountants &
Statutory Auditors
9 Ainslie Place
Edinburgh EH3 6AT

Bankers Unity Trust Bank plc
Nine Brindley Place
4 Oozells Square
Birmingham B1 2HB

Charity Number SC028301

EDINBURGH WOMEN'S AID LIMITED

REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2015

The Trustees, who are Directors for the purposes of Company Law and Trustees for the purposes of Charity Law, have pleasure in presenting their report for the year ended 31 March 2015.

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. 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 Trustees meetings.

In addition, new Trustees' induction and training involves a brief session with existing 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 of Association.
- 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 of Association and the latest financial statements and Annual report.

EDINBURGH WOMEN'S AID LIMITED

REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2015

This year, we bade farewell to Tamara Mulherin our Chairperson for the last 3 years. Tamara had reached the end of her tenure having served seven years on the board of EWA. The board would like to take this opportunity to give thanks to Tamara for her hard work, passion and commitment to Edinburgh Women's Aid over the years she will be sorely missed. Our treasurer Maxine Cuffe also left us at the start of the new financial year when she moved overseas. Her commitment to Edinburgh Women's Aid as an active and highly capable treasurer for the last four years will also be missed. Jackie Trousdale and Angela McLauchlin also stood down in November at our AGM and we want to thank these previous Board Members for their contributions to the Board and wish them all well in their future endeavours. We welcomed Abbie McCreath, Irina McLean and Jane O'Donnell to our board in November.

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, regulations 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.

Chairpersons Report 2014 - 2015

This year we welcomed our new CEO Linda Rodgers on 1 April 2014. She has continued to develop the work of Edinburgh Women's Aid – working in partnership to ensure the survival of CEDAR - a crucial service for children and negotiating with our existing funders to ensure continued funding for our core services while sourcing funding for new developments.

Our services are providing critical support to women and their children who are at risk of, or who are 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.

EDINBURGH WOMEN'S AID LIMITED

REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2015

Achievements and Performance

In order to achieve the above 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, Sat 10-1. An answerphone picks up calls received outwith these hours.
- One to One drop in facility for information, support or crisis counselling (no appointment necessary). This service operates Mon 1 – 3, 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.
- 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 2016. 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 two types of accommodation available, shared and individual flats. In shared accommodation, up to four 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 ie housing, lawyer etc. This can work very well in that women can access both staff support and peer support. We have twenty one shared spaces, including one accessible space and two bedsit spaces which are reserved for women with no accompanying children/young people. The average occupancy for 2014/2015 was 80.5%.
In addition to shared, we have a property with eight 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 twenty four hour staff support. This service offers more intense support and works closely with external agencies to maximise long term goals.
The average occupancy for 2014/2015 was 85.5%.
- 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 2016.
- 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, ie 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.

EDINBURGH WOMEN'S AID LIMITED

REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2015

Achievements and Performance (cont)

- 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 Safelives Risk Assessment tool to identify high risk cases for referral to a MARAC (Multi Agency Risk Assessment Conference) we look to identify interventions to reduce or manage the risk. This service supports, though it is not dependent on, the pilot Edinburgh Domestic Abuse Court with funding provided through Big Lottery until May 2015.
- 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 the Edinburgh VAW partnership and related sub groups, CEDAR Project Advisory Group, the Domestic Abuse Court Implementation Group, Police Scotland's Domestic Abuse Co-ordination Unit Group and Scottish Women's Aid working groups and forums. Monthly training sessions are 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 inspection process.

Finance Report

For the year ending 31 March, 2015 EWA reported total income of £1,153,216, a decrease of 3.6% over the previous year. This decrease mainly relates to reduced income for the development and expansion of our domestic abuse court advocacy service – EDDACS, which was received in advance last year but spent in the current year leading to increased costs in the current year.

The net movement in funds for the year was a deficit of £73,706 (2014: surplus of £196,818). General unrestricted reserves stood at £480,419 (2014: £464,500), designated reserves stood at £136,087 (2014: £151,728) and restricted funds stood at £81,764 (2014: £155,748).

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.

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 53% of our total funding in 2014/15, down from 48% in the previous year. This year was our final year of a Big Lottery Fund.

Income from housing fell to £244k this year. Housing benefit remains a challenge to forecasts because of the unpredictable nature of our services.

EDINBURGH WOMEN'S AID LIMITED

REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2015

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:-

- Three months of operating costs (approximately £315k) to enable the organisation to remain operational while services are reviewed or wound down, or 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.
- £30k to cover additional three months salaries for CEO, finance and administrative workers to enable transitional management to secure alternative financing.

The Board believes this Operating Reserve of £465K 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.

Designated Funds

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.

EDINBURGH WOMEN'S AID LIMITED

REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2015

Plans for Future Periods

In the year 2014/15, 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, EDDACS and Young People Experiencing Domestic Abuse projects, are funded by the Scottish Government until March 2016. City of Edinburgh Council is reviewing domestic abuse services and a contract with them is in place to March 2017. There is no guarantee that funding will be available for our core services beyond these dates. EWA's Board and management will work hard to secure funding for our crucial services and 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.

RESPONSIBILITIES OF THE TRUSTEES

The Trustees are responsible for preparing the Trustee's 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 deficit 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 Charities & Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

EDINBURGH WOMEN'S AID LIMITED

REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2015

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 2015 was seven.

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 SORP and in accordance with the special provisions of Part 15 of the Companies Act 2006 applicable to small companies.

Approved by and authorised for issue by the board of directors on 30 September 2015 and signed on their behalf by:-



.....
Alva Traebert (Trustee)

EDINBURGH WOMEN'S AID LIMITED

INDEPENDENT REPORT OF THE AUDITORS TO THE BOARD OF TRUSTEES

YEAR ENDED 31 MARCH 2015

We have audited the financial statements of Edinburgh Women's Aid Limited for the year ended 31 March 2015, 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.

EDINBURGH WOMEN'S AID LIMITED

INDEPENDENT REPORT OF THE AUDITORS TO THE BOARD OF TRUSTEES

YEAR ENDED 31 MARCH 2015

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 2015 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

30 September 2015

EDINBURGH WOMEN'S AID LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)**

for the year ended 31 March 2015

		Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 2015	Total Funds 2014
<u>Incoming Resources</u>	Note	£	£	£	£	£
Incoming resources from generated funds						
<i>Voluntary income:</i>						
Donations and legacies		13,159	-	-	13,159	2,865
<i>Activities for generating funds:</i>						
Fundraising events	2	2,395	-	-	2,395	3,181
Investment income		3,447	-	-	3,447	4,754
Incoming resources from charitable activities						
Grants and housing income	3	243,761	-	888,074	1,131,835	1,185,143
Other incoming resources		2,380	-	-	2,380	-
Total Incoming Resources		265,142	-	888,074	1,153,216	1,195,943
 <u>Resources expended</u>						
Cost of generating funds	4	62	34	1,519	1,615	1,463
Charitable activities						
Women's services	5	236,022	11,450	794,824	1,042,296	818,998
Children's services	6	4,701	6,008	158,060	168,769	167,809
Governance costs	7	516	189	13,537	14,242	10,855
Total Resources Expended		241,301	17,681	967,940	1,226,922	999,125
Net incoming resources before transfers		23,841	(17,681)	(79,866)	(73,706)	196,818
Gross transfers between funds 15/16		(7,922)	2,040	5,882	-	-
Net movement in funds		15,919	(15,641)	(73,984)	(73,706)	196,818
Total funds brought forward		464,500	151,728	155,748	771,976	575,158
Total funds carried forward		480,419	136,087	81,764	698,270	771,976

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 13 to 24 form part of these financial statements

EDINBURGH WOMEN'S AID LIMITED

BALANCE SHEET

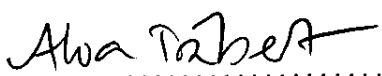
as at 31 March 2015

	Note	£	2015 £	2014 £
Fixed assets				
Tangible fixed assets	11		95,461	81,138
Current assets				
Debtors	12	103,957		81,622
Cash at bank and in hand		540,866		673,090
		<u>644,823</u>		<u>745,712</u>
Creditors: amounts falling due within one year	13	(42,014)		(63,874)
		<u></u>		<u></u>
Net Current Assets			602,809	690,838
			<u></u>	<u></u>
Net Assets			698,270	771,976
			<u></u>	<u></u>
Unrestricted Funds	15			
General Funds		480,419		464,500
Designated Funds		136,087		151,728
		<u></u>		<u></u>
			616,506	616,228
Restricted Funds	16		81,764	155,748
			<u></u>	<u></u>
			698,270	771,976
			<u></u>	<u></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 13 to 24 form part of these financial statements.

These financial statements were approved by the Board of Directors on 30 September 2015 and signed on their behalf by:-



 Alva Traebert (Trustee)

EDINBURGH WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2015

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

Assets are initially recorded at cost. 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
Motor vehicles	25% straight line
Tenant improvements	20% straight line

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

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.

EDINBURGH WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2015

1. Accounting Policies (cont)

Operating leases

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

2. Incoming Resources from Generated Funds

	Unrestricted Funds £	Restricted Funds £	2015 Total Funds £	2014 Total Funds £
Appeals	2,395	-	2,395	3,181
	2,395	-	2,395	3,181

3. Incoming Resources from Charitable Activities

	Unrestricted Funds £	Restricted Funds £	2015 Total Funds £	2014 Total Funds £
<u>Grants and donations:</u>				
The City of Edinburgh Council Children & Families	-	73,490	73,490	73,490
Housing Support – Refuge	-	453,573	453,573	458,613
Housing Support – Visiting Support	-	35,701	35,701	36,094
Scottish Government: CYP Fund	-	81,176	81,176	84,047
Scottish Government Violence Against Women Fund	-	49,194	49,194	49,194
Big Lottery Fund Grant - EDDACS	-	136,846	136,846	128,766
Scottish Government - EDDACS	-	-	-	72,000
The City of Edinburgh Council – EDDACS	-	49,931	49,931	-
Cattanach Trust	-	-	-	5,000
Bank of Scotland	-	-	-	3,000
Youth & Philanthropy Initiative	-	3,000	3,000	-
Barnardo's	-	5,163	5,163	-
	-	888,074	888,074	910,204

EDINBURGH WOMEN'S AID LIMITED
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2015

3. Incoming Resources from Charitable Activities

Grants and donations (cont.)

	Unrestricted Funds £	Restricted Funds £	2015 Total Funds £	2014 Total Funds £
Housing Income				
Housing Benefit receivable	213,121	-	213,121	253,479
Direct rent and fuel	30,640	-	30,640	21,460
	243,761	-	243,761	274,939
Total grants and housing income	243,761	888,074	1,131,835	1,185,143

4. Cost of Generating Funds

	2015 £	2014 £
Salary cost	1,537	1,402
Printing, stationery and postage	78	61
	1,615	1,463

EDINBURGH WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2015

Charitable Activities

**5. Refuge & Resettlement – Accommodation,
Support, Outreach & Advice**

	2015	2014
	£	£
Salary costs	671,722	527,205
Training	1,309	6,019
Recruitment	7,191	1,338
Travel & miscellaneous workers costs	8,580	8,957
Refuge costs	160,490	102,323
Activities	5,130	6,588
Admin, finance & management staff	93,249	88,221
Office property costs	63,053	54,553
Administration	17,481	19,393
Care Commission Fees	2,280	1,476
Depreciation & loss on the sale of fixed assets	4,917	2,925
Refund of grant from previous years	6,894	-
	1,042,296	818,998

**6. Children's Services – Activities,
Support, Outreach & Advice**

	2015	2014
	£	£
Salary costs	118,703	110,499
Training	959	1,775
Recruitment	407	651
Travel & miscellaneous workers costs	1,883	1,889
Activities	6,934	9,284
Admin, finance and management staff	20,639	24,212
Office property costs	12,881	13,320
Administration	3,133	4,296
Care commission fees	22	17
Depreciation & loss on the sale of fixed assets	3,208	1,866
	168,769	167,809

EDINBURGH WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2015

7. Governance

	2015	2014
	£	£
Staff costs	6,075	5,280
Annual reports	605	850
Audit/other professional fees	5,480	3,600
Board meetings/AGM	2,052	1,085
Audit bank charges	30	40
	14,242	10,855

8. Net Incoming Resources for the Year

This is stated after charging:

	2015	2014
	£	£
Depreciation	8,125	4,791
Auditor's remuneration – audit fee	3,800	3,600
Auditors' remuneration – non-audit work	1,680	-
Operating lease		
Office equipment	14,466	1,332
Gain on disposal of fixed assets	1,800	-

9. Staff numbers and costs

	2015	2014
	£	£
Wages & salaries	845,570	699,987
National Insurance contributions	66,335	56,832
	911,905	756,819

EDINBURGH WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2015

9. Staff numbers and costs (cont)

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

	2015 Number	2014 Number
Project Manager	1	1
Support workers	27	21
Maintenance worker	1	1
Finance & administration	3	3
	32	26

No employee received remuneration of more than £60,000 in either the current or previous year.

No Director received remuneration. Two directors were reimbursed travel expenses totalling £115 in relation to attendance at Board Meetings (2014: £126).

During the year the company paid for 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
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2015

11. Tangible Fixed Assets

	Office Equipment £	Refuge Equipment £	Fixtures & Fittings £	Tenant Improve- ments £	Vehicles £	Total £
Cost						
At 1 April 2014	40,556	60,480	5,753	24,174	17,126	148,089
Additions	5,745	-	1,139	1,254	14,310	22,448
Disposals	(6,492)	-	-	-	(12,416)	(18,908)
At 31 March 2015	39,809	60,480	6,892	25,428	19,020	151,629
Depreciation						
At 31 March 2014	21,726	-	3,925	24,174	17,126	66,951
Charge for the Year	5,880	-	580	146	1,519	8,125
Disposals	(6,492)	-	-	-	(12,416)	(18,908)
At 31 March 2015	21,114	-	4,505	24,320	6,229	56,168
Net book value						
At 31 March 2015	18,695	60,480	2,387	1,108	12,791	95,461
At 31 March 2014	18,830	60,480	1,828	-	-	81,138

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

EDINBURGH WOMEN'S AID LIMITED
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2015

12. Debtors

	2015	2014
	£	£
Grants receivable	66,123	43,708
Prepayments and accrued income	16,655	15,702
Housing benefit debtor	21,179	22,212
	103,957	81,622

13. Creditors : amounts falling due within one year

	2015	2014
	£	£
Trade creditors	10,768	19,435
Accruals and other creditors	21,685	21,599
Grants repayable	9,561	6,690
Social Security and other taxes	-	16,150
	42,014	63,874

14. Operating lease commitments

At 31 March 2015 the company had annual commitments under non-cancellable operating leases as set out below:-

	2015		2014	
	Land &	2015	Land &	2014
	buildings	Other	buildings	Other
	£	£	£	£
Expiring:				
Within one year	88,838	-	83,823	-
Within two to five years	39,275	13,798	38,892	13,171
Greater than five years	-	-	-	-

EDINBURGH WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2015

15. Unrestricted funds

	Balance 31.03.14 £	Incoming £	Outgoing £	Transfers £	Balance 31.03.15 £
General	464,500	265,142	(241,301)	(7,922)	480,419
<u>Designated funds:</u>					
Holiday/activities fund	268	-	-	-	268
Building and capital asset reserve	100,480	-	-	-	100,480
Fiona McLean Innovation Fund	26,635	-	-	-	26,635
CYP Prevention	10,022	-	(5,751)	1,540	5,811
Training worker	14,323	-	(11,430)	-	2,893
40 th Anniversary	-	-	(500)	500	-
	616,228	265,142	(258,982)	(5,882)	616,506

The purposes of the above funds were as follows:-

Activities fund: Funding to enable women to experience new activities and learn new skills which may provide longer term benefit when they leave the 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 previous year it was agreed to add to this fund and to use the funds to meet specific 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, Benefits Agency Workers and other numerous voluntary support agencies who support or come into contact with women who experience domestic abuse in the Edinburgh area.

EDINBURGH WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2015

15. Unrestricted funds (cont)

40TH Anniversary: Funding was approved by the Board of Directors to acknowledge our forty 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 service 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 '70s with research from service users and police records in Central Scotland.

16. Restricted funds

	Balance 31.03.14 £	Incoming £	Outgoing £	Transfers £	Balance 31.03.15 £
Other small funds	2,188	-	(387)	-	1,801
Housing Support – Visiting Support	160	35,701	(35,635)	-	226
Housing Support – Refuge Shared	4,916	179,786	(184,598)	-	104
Housing Support – 24 hour refuge	7,387	273,787	(279,162)	-	2,012
CEC Children & Families	8,143	73,490	(65,105)	-	16,528
SG: CYP Fund	4,288	81,176	(81,429)	-	4,035
SG: Violence Against Women Fund	-	49,194	(50,223)	1,029	-
Big Lottery Fund Grant - EDDACS	50,873	136,846	(134,529)	-	53,190
SG - EDDACS	72,000	-	(72,000)	-	-
CEC - EDDACS	-	49,931	(49,710)	-	221
Vodafone World of Difference	241	-	-	(241)	-
Bank of Scotland	2,699	-	(1,376)	-	1,323
Cattanach Trust	2,853	-	(2,853)	-	-
Cedar project	-	5,163	(10,257)	5,094	-
Youth & Philanthropy Initiative	-	3,000	(676)	-	2,324
	<u>155,748</u>	<u>888,074</u>	<u>(967,940)</u>	<u>5,882</u>	<u>81,764</u>

The purposes of the above funds were as follows:-

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.

EDINBURGH WOMEN'S AID LIMITED
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2015

16. Restricted funds (cont)

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 Grant - EDDACS: The Edinburgh Domestic Abuse Court Support Service (EDDACS) will 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.

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

CEC EDDACS: Funding administered by the CEC but received from CEC, NHS Lothian and Police Scotland to support Independent Domestic Abuse Advisor capacity to support the work of the Domestic Abuse Court.

Vodafone World of Difference: Funding to employ an individual and any expenses incurred by the organisation in connection with the individual's employment during the funding period to assist the organisation with the implementation and execution of the project. The transfer to general funds in the year represent surplus from previous years that have been agreed to be used for the future development of the charity.

Bank of Scotland: To facilitate both formal and informal groupwork activities for women who have accessed our services aiming to 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 expenses 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.

Cedar Project: Funding received from Barnardo's to partially fund a project to run a recovery programme for children who have experienced domestic abuse.

Youth & Philanthropy Initiative: A project working with children.

EDINBURGH WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2015

16. Restricted funds (cont)

Other small funds

Tudor Trust/DASDF Follow-up support: Balancing 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.

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

	General Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	29,376	60,480	5,605	95,461
Current assets	483,496	75,607	85,720	644,823
Current liabilities	(32,453)	-	(9,561)	(42,014)
Net assets at 31 March 2015	480,419	136,087	81,764	698,270

19. Related party transactions

No one individual had control of the charity during the year.

There were no related party transactions during the year as required to be disclosed by Financial Reporting Statement for Smaller Entities.