

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

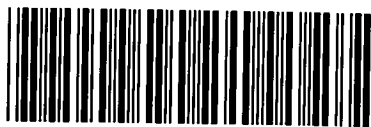
Report and Financial Statements

Year ended 31 March 2016

Charity No: SC028301
Company No: SC237521



FRIDAY



S5KHTWRT

SCT

25/11/2016

#118

COMPANIES HOUSE

EDINBURGH WOMEN'S AID LIMITED

CONTENTS	PAGE
Report of the Trustees	2
Independent Report of the Auditors to the Board of Trustees	11
Statement of Financial Activities (incorporating the income and expenditure account)	13
Balance Sheet	14
Statement of Cash Flows	15
Notes forming part of the Financial Statements	16

EDINBURGH WOMEN'S AID LIMITED

REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2016

The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ending 31 March 2016 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Chairpersons Report 2015-16

This year we have 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 affected by domestic abuse. These include safe emergency accommodation and emotional and practical support. We also offer 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.

Objectives and activities

Purpose

The purposes of the company shall be wholly charitable. In particular, the purposes shall be:-

- To relieve the needs of women and accompanying children who have experienced or are experiencing abuse, either mental, physical or sexual, in their home or within a relationship with a partner of either sex.

Aims and activities

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.

These aims are achieved by the activities noted in the Achievement and Performance section.

EDINBURGH WOMEN'S AID LIMITED

REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2016

Objectives and activities (continued)

We measure success in meeting our aims through:

- Measuring the number of women and children who use our range of services
- Achieving a high occupancy percentage for our refuges
- Measuring the number of women and children who indicate that things have improved for them on their support plan
- Receiving scores of 'good' or above in our Care Inspectorate inspections
- Receiving positive feedback on our reports from our funders
- Positive feedback from women and children regarding their interaction with our services.

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 outside of 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. **862 women contacted duty in 2015/16, either by phone or by coming into the drop in service. There were 4594 total contacts indicating a high level of repeat interaction. This compares to 811 women in 2014/15 with 3551 contacts.**
- 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. **264 women used the outreach service in 2015/16 against 211 in 2014/15. The increase in women using this service may be partly a result of the merging of our outreach and resettlement teams during 2015/16 and a change in the way in which cases have been allocated. However, overall numbers of women using these services has increased.**
- 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. **81 women stayed in shared refuge and the average occupancy for 2015/16 was 91%. 74 women stayed in shared refuge in 2014/15 and our occupancy rate was just over 80%.**

EDINBURGH WOMEN'S AID LIMITED

REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2016

Achievements and performance (continued)

- 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. **60 women stayed in 24-hr refuge and the average occupancy for 2015/16 was 95%. 56 women stayed in 24-hr refuge in 2014/15 and our occupancy was 85%.**
- 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. **45 children stayed in refuge in 2015/16 and received support while in refuge and 40 of these received support when settling onwards into permanent accommodation. 58 children stayed in refuge in 2014/15 and 36 of those received support when settling onwards into permanent accommodation.**
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. **149 children received support through our outreach service in 2015/16 against 140 in 2014/15**
- 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. **103 women used our resettlement service when moving on from temporary accommodation. 114 women used our resettlement service in 2014/15. The reduction of women may be reflected by the merging of our outreach and resettlement teams during 2015/16 and a change in the way in which cases have been allocated.**
- 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, Edinburgh Domestic Abuse Court with funding provided through Big Lottery until May 2015 and via the Scottish Government from May 2015 to 31 March 2016.
1413 women used the EDDACS court support service. Our target was for 1400 women. 929 women used this service in 2014/15. The increase in numbers of women using this service is due to the staged roll out across Edinburgh in 2014/15.
68 women were assessed as high risk during the year 2015/16 and were referred to MARAC meetings co-ordinated by Edinburgh Women's Aid. 34 of these women were referred more than once to the MARAC in 2015/16 and a total of 102 cases were heard at MARAC.

EDINBURGH WOMEN'S AID LIMITED

REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2016

Achievements and performance (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 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. **We were not inspected by the Care Inspectorate in the year 2015/16.**

In 2015/16 we merged the refuge, outreach and resettlement teams in to a single women's support team. This has allowed us to allocate cases more equally between workers and has also enabled us to provide women with a single keyworker, regardless of which service she is accessing. This has enabled us to support the increased numbers of women entering the service.

In 2015/16 we embedded the 'empowerment star' as a support and evaluation tool into our service. This tool enables service users to identify their own goals in a support plan and measure on a star shape positive progress or setbacks. Early indications show that women and children are experiencing positive movement in their journeys as a result of our support.

In 2015/16 EWA received 5 complaints. Four from service users and one from an external agencies. All complaints were fully investigated as per our complaints procedure and all complainants fully informed of the outcome and any non-confidential actions taken as a result. No appeals against complaint outcomes were received.

Finance Report

For the year ending 31 March 2016, EWA reported total income of £1,326,854, an increase of 15% over the previous year. This increase mainly relates to a change in funding and development of an expansion of our domestic abuse court advocacy service – EDDACS.

The net movement in funds for the year was a surplus of £3,983 (2015: deficit of £73,706). General unrestricted reserves stood at £494,486 (2015: £480,419), designated reserves stood at £124,914 (2015: £136,087) and restricted funds stood at £82,853 (2015: £81,764).

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.

EDINBURGH WOMEN'S AID LIMITED

REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2016

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 56% of our total funding in 2015/16, up from 53% in the previous year.

Income from housing increased to £335k this year. Housing benefit remains a challenge to forecast 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:-

- Three months of operating costs (approximately £331k) 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 believe the target Operating Reserve (as list above) should be £481K at the year-end there are Operating Reserves of £494K or approximately 4.5 months of operating expenses. As general unrestricted fund are slightly higher than the target the board are satisfied that there targets are being sufficiently met.

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.

EDINBURGH WOMEN'S AID LIMITED

REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2016

Reserves Policy (continued)

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.

Risk Management

EWA has a risk register that is monitored by the board of directors.

The principle risks and uncertainties facing the charity are:

- Loss of major contracts – the CEC contract is in place until November 2017 and a review of service is currently under way.
- Changes to the way in which housing benefit is calculated could have a significant impact on Edinburgh Women's Aid. Decision on such a change has been deferred until 2020.

EWA is mitigating these risks by:

- Fully engaging in the review of DA services and focussing on maintaining and promoting its excellent reputation as a specialist provider of services.
- Expanding its funding base through grant applications and developing partnerships
- Developing alternative business models in case of loss of funding/changes to benefits.

Plans for Future Periods

In the year 2015/16, 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, EDDACS and Children's Services Fund 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 November 2017. There is no guarantee that funding will be available for our core services beyond these dates. EWA's Board and management will continue to 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.

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.

EDINBURGH WOMEN'S AID LIMITED

REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2016

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.

This year Alva Traebert took over the Chair of Edinburgh Women's Aid, vacating her role as Vice-Chair. Naomi Blight took on the role of Vice-Chair and Deborah Benson took on the role of Treasurer. Following a recruitment process in July 2015, we were delighted to welcome Miriam Khan, Maro McNab, Kirsty Mooney and Fiona Morrison who joined our board at our AGM in November 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 9.

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 2016 was ten.

EDINBURGH WOMEN'S AID LIMITED

REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2016

Pay and Remuneration of Key Personnel

Senior and Management staff are remunerated in line with industry norms along with any increments set out at time of recruitment, or awarded as a result of any additional training, qualifications or responsibility. Otherwise, increments are usually limited to annual cost of living increases across all pay scales.

LEGAL AND ADMINISTRATIVE INFORMATION

Company Number SC237521

Charity Number SC028301

Board of Directors/Trustees	Alva Traebert	Chairperson
	Naomi Blight	
	Maxine Cuffe	Resigned 12 May 2015
	Jo Birch	Resigned 24 May 2016
	Deborah Benson	
	Abbie McCreath	
	Irina McLean	
	Jane O'Donnell	
	Miriam Khan	Appointed 24 November 2015
	Maro McNab	Appointed 24 November 2015
	Kirsty Mooney	Appointed 24 November 2015
	Fiona Morrison	Appointed 24 November 2015

Company Secretary Linda Rodgers

Key Management Personnel	Linda Rodgers	Chief Executive Officer
	Maureen Stevenson	Finance and Admin Team Leader
	Karen Griffins	Women's Services Team Leader
	Alison Roxburgh	Child's Services Team Leader
	Valerie Waugh	EDDACS Team Leader

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

Senior Statutory Auditor Kevin Cattnach

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

EDINBURGH WOMEN'S AID LIMITED

REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2016

RESPONSIBILITIES OF THE TRUSTEES

The Directors are responsible for preparing the Directors' Annual 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 Directors to prepare financial statements for each financial year that give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of 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 assume that the charitable company will continue on that basis.

The Directors 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 Directors 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.

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

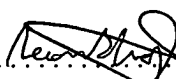
Statement as to disclosure of information to auditors

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

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 23 August 2016 and signed on their behalf by:-


.....
Naomi Blight (Trustee)

EDINBURGH WOMEN'S AID LIMITED

INDEPENDENT REPORT OF THE AUDITORS TO THE BOARD OF TRUSTEES

YEAR ENDED 31 MARCH 2016

We have audited the financial statements of Edinburgh Women's Aid Limited for the year ended 31 March 2016, which comprise the Statement of Financial Activities (incorporating the Income and Expenditure Account), the Balance Sheet, the Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

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 10, 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 2016

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 2016 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 Cattanach

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

23 August 2016

EDINBURGH WOMEN'S AID LIMITED

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

for the year ended 31 March 2016

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
Income and endowments from:						
Donations and legacies	2	17,194	-	-	17,194	15,554
Charitable activities						
Grants and housing income	3	335,090	-	972,331	1,307,421	1,131,835
Investment income		2,037	-	-	2,037	3,447
Other income		202	-	-	202	2,380
Total income		354,523	-	972,331	1,326,854	1,153,216
Expenditure on:						
Raising Funds	4	1,655	-	-	1,655	1,615
Charitable activities						
Women's services	5	325,812	5,094	812,172	1,143,078	1,051,118
Children's services	6	6,753	4,357	167,028	178,138	174,189
Total expenditure		334,220	9,451	979,200	1,322,871	1,226,922
Net income		20,303	(9,451)	(6,869)	3,983	(73,706)
Gross transfers between funds 16/17		(6,236)	(1,722)	7,958	-	-
Net movement in funds		14,067	(11,173)	1,089	3,983	(73,706)
Total funds brought forward		480,419	136,087	81,764	698,270	771,976
Total funds at 31 March 2016		494,486	124,914	82,853	702,253	698,270

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 16 to 27 form part of these financial statements

EDINBURGH WOMEN'S AID LIMITED

BALANCE SHEET

as at 31 March 2016

	Note	£	2016 £	2015 £
Fixed assets				
Tangible fixed assets	12		85,758	95,461
Current assets				
Debtors	13	64,395		103,957
Cash at bank and in hand		631,748		540,866
		696,143		644,823
Creditors: amounts falling due within one year	14	(79,648)		(42,014)
Net Current Assets			616,495	602,809
Net Assets			702,253	698,270
Unrestricted Funds	16			
General Funds		494,486		480,419
Designated Funds		124,914		136,087
Restricted Funds	17		619,400	616,506
			82,853	81,764
			702,253	698,270

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The notes on pages 16 to 27 form part of these financial statements.

These financial statements were approved by the Board of Directors on 23 August 2016 and signed on their behalf by:-



 Naomi Blight (Trustee)

Company Registration No: SC237521

EDINBURGH WOMEN'S AID LIMITED

CASH FLOW STATEMENT

For the year ended 31 March 2016

	2016	2015
	£	£
Cash flows from operating activities		
Net cash provided by / (used by) operating activities (below)	89,749	(115,023)
Cash flows provided by / (used by) from investing activities		
Interest received	2,037	3,447
Proceeds from disposal of property, plant and equipment	-	1,800
Purchase of property, plant and equipment	(904)	(22,448)
Net cash provided by / (used by) investing activities	1,133	(17,201)
Change in cash and cash equivalents in the year	90,882	(132,224)
Cash and cash equivalents brought forward	540,866	673,090
Cash and cash equivalents carried forward	631,748	540,866
RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES		
Net movement in funds for the year	3,983	(73,706)
Interest received	(2,037)	(3,447)
Decrease/(increase) in debtors	39,562	(22,335)
Increase in creditors	37,634	(21,860)
Add back depreciation	10,380	8,125
Loss/(gain) on disposal	227	(1,800)
Net cash provided by operating activities	89,749	(115,023)
CASH AND CASH EQUIVILENTS		
Instant access bank deposits	631,748	540,866

The notes on pages 16 to 27 form part of these financial statements.

EDINBURGH WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2016

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity constitutes a public benefit entity under FRS102. Assets and liabilities are initially recorded at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The trustees consider there are no material uncertainties about the charitable company's ability to continue as a going concern. Accordingly the financial statements have been prepared on a going concern basis.

Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, The Trustees have considered whether in applying the accounting policies required by FRS 102 a restatement of comparative items was needed. No restatements were required. Accordingly, no reconciliation of opening balances and net expenditure for the year has been prepared.

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

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 or cost of generating funds.

EDINBURGH WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2016

1. Accounting Policies (cont)

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include governance costs which support the Trusts activities. These costs have been allocated to expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 7.

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 trustees 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 the Statement of Financial Activities on a straight-line-basis over the life of the lease.

2. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	2016 Total Funds £	2015 Total Funds £
Donations	15,024	-	15,024	13,159
Appeals	2,170	-	2,170	2,395
	17,194	-	17,194	15,554

Income from donations and appeals was £17,194 (2015: £15,554) of which £17,194 (2015: £15,554) was unrestricted and £Nil (2015: £Nil) was restricted.

EDINBURGH WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2016

3. Incoming Resources from Charitable Activities

	Unrestricted Funds £	Restricted Funds £	2016 Total Funds £	2015 Total Funds
<u>Grants and donations:</u>				
The City of Edinburgh Council Children & Families	-	71,065	71,065	73,490
Housing Support – Refuge	-	385,840	385,840	453,573
Housing Support – Visiting Support	-	33,842	33,842	35,701
Scottish Government: CYP Fund	-	84,047	84,047	81,176
Scottish Government Violence Against Women Fund	-	49,194	49,194	49,194
Scottish Government: Resilience and Infrastructure	-	10,000	10,000	-
Big Lottery Fund Grant - EDDACS	-	-	-	136,846
Scottish Government: VAWG fund	-	247,000	247,000	-
The City of Edinburgh Council – EDDACS	-	50,069	50,069	49,931
Esmee Fairbairn	-	31,590	31,590	-
Youth & Philanthropy Initiative	-	3,000	3,000	3,000
Barnardo's	-	6,284	6,284	5,163
SWA	-	400	400	-
	-	972,331	972,331	888,074
<u>Housing Income</u>				
Housing Benefit receivable	297,886	-	297,886	213,121
Direct rent and fuel	37,204	-	37,204	30,640
	335,090	-	335,090	243,761
Total grants and housing income	335,090	972,331	1,307,421	1,131,835

Income from charitable activities was £1,307,421 (2015: £1,131,835) of which £335,090 (2015: £243,761) was unrestricted and £972,431 (2015: £888,074) was restricted.

4. Raising funds

	2016 £	2015 £
<u>Support costs:</u>		
Salary cost	1,520	1,537
Administration	135	78
	1,655	1,615

Expenses on raising funds were £1,655 (2015: £1,615) of which £1,655 (2015: £96) was unrestricted and £Nil (2015: £1,519) was restricted.

EDINBURGH WOMEN'S AID LIMITED
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2016

5. Charitable Activities: Women's services - Refuge & Resettlement – Accommodation, Support, Outreach & Advice	2016	2015
	£	£
Salary costs	731,185	671,722
Training	12,873	1,309
Recruitment	4,735	7,191
Travel & miscellaneous workers costs	10,554	8,580
Refuge costs	171,237	160,490
Activities	5,326	5,130
Support cost:		
Admin, finance & management staff	81,102	93,249
Office property costs	83,256	63,053
Administration	24,701	17,481
Care Commission Fees	2,030	2,280
Depreciation & loss on the sale of fixed assets	7,492	4,917
Refund of grant from previous years	-	6,894
Governance	8,587	8,822
	1,143,078	1,051,118

Expenses on Women's services were £1,143,078 (2015: £1,051,118) of which £330,906 (2015: £247,906) was unrestricted and £812,172 (2015: £803,212) was restricted.

6. Charitable Activities: Children's Services – Activities, Support, Outreach & Advice	2016	2015
	£	£
Salary costs	125,751	118,703
Training	4,135	959
Recruitment	443	407
Travel & miscellaneous workers costs	604	1,883
Activities	4,187	6,934
Support costs:		
Admin, finance and management staff	29,893	20,639
Office property costs	1,147	12,881
Administration	3,320	3,133
Care commission fees	272	22
Depreciation & loss on the sale of fixed assets	3,116	3,208
Governance	5,270	5,420
	178,138	174,189

Expenses on raising funds were £178,138 (2015: £174,189) of which £11,110 (2015: £10,980) was unrestricted and £167,028 (2015: £163,209) was restricted.

EDINBURGH WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2016

7. Support costs

Cost type	Total Governance		Other Support costs	Basis of allocation
	Allocated	related		
	£	£	£	
Admin, finance and management staff	118,437	5,922	112,515	Staff time
Office Property costs	84,403	-	84,403	Staff time
Administration	28,156	-	28,156	Staff time
Audit/other professional fees	6,489	6,489	-	Governance
Audit bank charges	30	30	-	Governance
Board meetings/AGM	1,416	1,416	-	Governance
Depreciation	10,608	-	10,608	Usage
Care commission fee	2,302	-	2,302	Staff time
	251,841	13,857	237,984	

8. Summary analysis of expenditure and related income for activities

This table shows the cost of the main activities and the sources of income that support those activities.

	Raising funds	Women's Services	Children's Services	Total 2016	Total 2015
	£	£	£	£	£
Costs	(1,655)	(1,143,078)	(178,138)	(1,322,871)	(1,226,922)
Donations	17,061	-	-	17,061	15,554
Grants	-	774,308	198,023	972,331	888,074
Housing income	-	335,091	-	335,091	243,761
Investment income	2,037	-	-	2,037	3,447
Other income	202	-	-	202	2,380
	17,645	(33,679)	19,885	3,851	35,823

EDINBURGH WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2016

9. Net Incoming Resources for the Year

This is stated after charging:

	2016	2015
	£	£
Depreciation	10,380	8,125
Auditor's remuneration – audit fee	4,020	3,800
Auditors' remuneration – non-audit work	2,469	1,680
Operating lease		
Premise	129,446	127,675
Office equipment	13,964	14,466
(Loss) /gain on disposal of fixed assets	(227)	1,800
	<u> </u>	<u> </u>

10. Staff numbers and costs

	2016	2015
	£	£
Wages & salaries	906,424	845,570
National Insurance contributions	68,929	66,335
	<u> </u>	<u> </u>
	975,353	911,905
	<u> </u>	<u> </u>

The number of persons employed by the charity during the year was as follows:

	Head count		Full time equivalent	
	2016	2015	2016	2015
	No.	No.	No.	No.
Project Manager	1	1	1	1
Support workers	51	47	31	27
Maintenance worker	1	1	1	1
Finance & administration	4	3	3	3
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	57	52	36	32
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

The charity considers its key management personnel comprise the Chief Executive and the four team leaders. The total employment benefits of the key management personal was £179,442 (2015: £170,090). No employee had emoluments of more than £60,000 during either the current or previous year.

EDINBURGH WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2016

11. Transactions with trustees

No Trustees received remuneration. Two Trustees were reimbursed travel expenses totalling £219 in relation to attendance at Board Meetings (2015: £115).

During the year the company paid for indemnity insurance which protects the charity from loss arising from neglect or default of its Trustees, 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.

12. Tangible Fixed Assets

	Office Equipment £	Refuge Equipment £	Fixtures & Fittings £	Tenant Improve- ments £	Vehicles £	Total £
Cost						
At 1 April 2015	39,809	60,480	6,892	25,428	19,020	151,629
Additions	904	-	-	-	-	904
Disposals	(6,341)	-	-	-	-	(6,341)
At 31 March 2016	34,372	60,480	6,892	25,428	19,020	146,192
Depreciation						
At 31 March 2015	21,114	-	4,505	24,320	6,229	56,168
Charge for the Year	5,858	-	693	251	3,578	10,380
Disposals	(6,114)	-	-	-	-	(6,114)
At 31 March 2016	20,858	-	5,198	24,571	9,807	60,434
Net book value						
At 31 March 2016	13,514	60,480	1,694	857	9,213	85,758
At 31 March 2015	18,695	60,480	2,387	1,108	12,791	95,461

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 2016

13. Debtors

	2016	2015
	£	£
Grants receivable	31,590	66,123
Prepayments and accrued income	13,890	16,655
Other debtors	18,915	21,179
	64,395	103,957

14. Creditors : amounts falling due within one year

	2016	2015
	£	£
Trade creditors	23,959	10,768
Accruals and other creditors	28,713	21,685
Grants repayable	6,690	9,561
Social Security and other taxes	20,286	-
	79,648	42,014

15. Operating lease commitments

At 31 March 2016 the charity had total commitments under non-cancellable operating leases, payable as follows:-

	2016		2015	
	Land &	2016	Land &	2015
	buildings	Other	buildings	Other
	£	£	£	£
Expiring:				
Within one year	129,471	9,675	128,113	14,678
Within two to five years	58,950	415	98,250	8,628
Greater than five years	-	-	-	-

EDINBURGH WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2016

16. Unrestricted funds

	Balance 31.03.15 £	Incoming £	Outgoing £	Transfers £	Balance 31.03.16 £
General	480,419	354,523	(334,220)	(6,236)	494,486
<u>Designated funds:</u>					
Holiday/activities fund	268	-	-	(268)	-
Building and capital asset reserve	100,480	-	-	-	100,480
Fiona McLean Innovation Fund	26,635	-	-	(2,201)	24,434
CYP Prevention	5,811	-	(4,357)	(1,454)	-
Training worker	2,893	-	(5,094)	2,201	-
	616,506	354,523	(343,671)	(7,958)	619,400

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 2016

17. Restricted funds

	Balance 31.03.15 £	Incoming £	Outgoing £	Transfers £	Balance 31.03.16 £
Other small funds	1,801	400	(2,201)	-	-
Housing Support – Visiting Support	226	33,842	(35,046)	978	-
Housing Support – Refuge Shared	104	177,840	(178,246)	302	-
Housing Support – 24 hour refuge	2,012	208,000	(210,012)	-	-
CEC Children & Families	16,528	71,065	(68,818)	(2,247)	16,528
SG: CYP Fund	4,035	84,047	(86,241)	2,247	4,088
SG: Violence Against Women Fund	-	49,194	(50,417)	1,223	-
SG: Resilience & infrastructure	-	10,000	-	-	10,000
Big Lottery Fund Grant - EDDACS	53,190	-	(34,380)	(3,257)	15,553
SG - EDDACS	-	247,000	(249,243)	2,243	-
CEC - EDDACS	221	50,069	(51,304)	1,014	-
Bank of Scotland	1,323	-	(1,323)	-	-
Cedar project	-	6,284	(11,739)	5,455	-
Youth & Philanthropy Initiative	2,324	-	-	-	2,324
Youth & Philanthropy Initiative - toys	-	3,000	-	-	3,000
Esmee Fairbairn	-	31,590	(230)	-	31,360
	<u>81,764</u>	<u>972,331</u>	<u>(979,200)</u>	<u>7,958</u>	<u>82,853</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.

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.

Scottish Government Resilience and infrastructure: Funding provided via Scottish Women's Aid to allow the charity to invest in its infrastructure.

EDINBURGH WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2016

17. Restricted funds (cont)

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 administrated 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.

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.

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. Additionally funding was received in the year to provide replacement toys and equipment for the children's services.

Esmee Fairburn: Funding received to support the Children of parents or carers who are using the EDDACS service.

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.

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

Scottish Women's Aid: Funding received to support the local helpline for service users.

EDINBURGH WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2016

18. Taxation

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

19. Company limited by guarantee

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

20. Analysis of net assets between funds

	General Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	21,361	60,480	3,917	85,758
Current assets	546,083	64,434	85,626	696,143
Current liabilities	(72,958)	-	(6,690)	(79,648)
Net assets at 31 March 2016	494,486	124,914	82,853	702,253

21. 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 Standard applicable in the UK and Republic of Ireland (FRS 102).