



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

Report and Financial Statements

Year ended 31 March 2019

Charity No: SC028301
Company No: SC237521

COMPANIES HOUSE
EDINBURGH

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EDINBURGH WOMEN'S AID LIMITED

CONTENTS	PAGE
Report of the Trustees	2
Independent Report of the Auditors to the Board of Trustees	12
Statement of Financial Activities (incorporating the income and expenditure account)	15
Balance Sheet	16
Statement of Cash Flows	17
Notes forming part of the Financial Statements	18

EDINBURGH WOMEN'S AID LIMITED

REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2019

The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ending 31 March 2019 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 2018/19

This year we were glad to be informed that due to successful implementation of our City of Edinburgh Council contracts our contract would be extended to November 2020. Additionally, we were re-awarded a grant by the Scottish Government Justice Department to support our court advocacy service for women. These significant funds enable us to continue to provide 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.

Congratulations and thanks to the Board and staff who have worked tirelessly throughout the year. It has been an honour as Chair to work with the women of EWA 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 domestic 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 2019

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 am – 3 pm, Thurs 10 am – 7 pm, Sat 10 am-1 pm. An answerphone picks up calls received outside of these hours and gives the number of the National Domestic Abuse and Forced Marriage Helpline which operates 24-hrs.
- One to One drop in facility for information, support or crisis counselling (no appointment necessary). This service operates Mon 1 pm – 3 pm, Tues, Wed, Fri 10 am – 3 pm, Thurs 2 pm – 7 pm and Sat 10 am – 1 pm. The one-to-one sessions provide information and support and are also the access point to all of our other women's services, including refuge. **794 women contacted EWA Women's Support Services in 2018/19, either by phone or by coming into the drop in service.**
- As our main office is in the centre of Edinburgh and not easily accessible by public transport, the outreach service offers one-to-one support in local communities. The outreach service operates mainly through appointments utilising accommodation through local agencies. This service also supports women who have lived in refuge or other temporary accommodation following domestic abuse and who are moving into stable accommodation. The element of our service which supports women who cannot attend at our centre in Stockbridge is funded by the Scottish Government until June 2020 and the element which supports women moving into settled accommodation is funded by City of Edinburgh Council until November 2019. **93 women engaged on an ongoing basis with the outreach service in 2018/19. 36 women were on the waiting list for outreach service during the year and received regular telephone support while on the waiting list.**
- 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 i.e. 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. **50 women stayed in shared refuge and the average occupancy for 2018/19 was 97.5%.**

EDINBURGH WOMEN'S AID LIMITED

REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2019

Achievements and performance (continued)

- In addition to shared refuge, 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. **16 women stayed in 24-hr refuge and the occupancy for 2018/19 was 100%.**
- 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. **29 children stayed in refuge in 2018/19 and received support while in refuge and 4 of these received support when settling onwards into permanent accommodation.**
- It has also been recognised that children and young people affected by domestic abuse 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 in place until June 2020. **70 children received support through our outreach service in 2018/19.**
- The CEDAR project supports mothers and their children to rebuild their relationship after abuse. Our CEDAR project is funded by The Robertson Trust, RS Macdonald Trust and City of Edinburgh Council Children and Families Grants Programme to March 2019. **18 children and 19 mothers or carers completed CEDAR programmes in 2018/19.**
- Our Children's Court Advocacy Service works with children and young people who are affected by court interventions in their lives due to domestic abuse. This project was funded to March 2019 by the Esmee Fairbairn Trust. **Our court advocacy worker supported 38 children and young people in 2018/19.**
- 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 the Scottish Government to June 2020. **1096 women used the EDDACS court support service in 2018/19 of whom 581 were new referrals.**

EDINBURGH WOMEN'S AID LIMITED

REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2019

Achievements and performance (continued)

- Our Building Equality Employability Programme in partnership with Shakti Women's Aid completed its second year of operation, engaging with 37 women who had identified work and/or learning as a priority in their support plan between April 2018 and March 2019. **During the year Building Equality supported nine women into paid work, three women into volunteering roles, eight women into college and eleven women into other training or education opportunities.**
- This year to enable us to meet our strategic objective of improving housing outcomes for women and children affected by domestic abuse, we directed a portion of our reserves to the development of a housing policy post within Edinburgh Women's Aid. **This role engaged with the housing work stream of the City of Edinburgh Council Domestic Abuse Service Redesign and successfully inputted into both the development of a Domestic Abuse Housing Policy for the council and into negotiations with social housing providers in the city to adopt their own policies and to improve their response to domestic abuse within their organisations.**
- 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 Vice Chairing the Edinburgh VAW partnership and co-ordinating its reference group and taking an active role in the citywide domestic abuse service redesign. **We take part in the CEDAR Project Advisory Group, the Domestic Abuse Court Implementation Group, Police Scotland's Domestic Abuse Co-ordination Unit Group, Edinburgh Children's Services Planning Group, Edinburgh Universities 'Fearless' Co-ordination Group, Edinburgh's Multi-agency Domestic Abuse Training Steering Group and Scottish Women's Aid working groups and forums.**
- We delivered 8 programmed training sessions to external agencies to raise awareness and increase understanding of the dynamics of domestic abuse and how to access our range of services. We developed and delivered bespoke training for Place2b staff; NHS Lothian staff from A&E and Sexual Health Services; Streetfit Scotland staff and clients; City of Edinburgh Council's Localities staff; and Scottish Welfare Fund staff teams. As part of our work with the Fearless Edinburgh (the universities in Edinburgh's coalition against gender based violence) we have developed our relationships with universities, colleges and student bodies. In 2018/19 we delivered training and facilitated groupwork events with Edinburgh College, Edinburgh University and Queen Margaret University Student Union. **More than 650 people attended EWA training or facilitated events on domestic abuse.**
- We are a partner in the multi-agency tasking and co-ordinating meetings (MATAC) which are co-ordinated by Police Scotland with the aim of holding perpetrators to account. 13 multi-agency MATAC meetings were held in Edinburgh. **38 high-risk perpetrator targets were discussed all leading to pro-active investigations.**

EDINBURGH WOMEN'S AID LIMITED

REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2019

Achievements and performance (continued)

- We co-ordinate and co-chair the Edinburgh Multi-Agency Risk Assessment Conference (MARAC). Thirteen MARACs were held in Edinburgh in 2018/19 and a total of 280 cases were discussed at these meetings and actions taken by agencies to reduce their risk.
- Edinburgh Women's Aid continues its involvement in the Domestic Abuse Disclosure Scheme, taking part in 13 decision making forums resulting in more than 100 disclosures. Edinburgh Women's Aid continues to support the police in making disclosures to women.

The Housing Support and Children and Young People Services are registered with the Care Inspectorate and subject to their inspection process, both services were inspected in 2018/19 and both services gained grade 5 (very good) across all inspected areas of work.

In 2018/19 EWA received four complaints. The four complaints were all from service users and 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 2019, EWA reported total income of £1,376,756, a decrease of 5.8 % over the previous year. This decrease mainly relates to a legacy received in the prior year.

The net movement in funds for the year was a deficit of £45,244 (2018: surplus £110,032). General unrestricted reserves stood at £584,518 (2018: £600,801), designated reserves stood at £186,690 (2018: £186,690) and restricted funds stood at £59,480 (2018: £88,441). Total reserves were therefore £830,688 (2018: £875,932) at the year end.

The Trustees and staff have taken all necessary steps to ensure that the charity is 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 51% of our total funding in 2018/19, down from 52% in the previous year.

Income from housing decreased to £363k this year. Housing benefit remains a challenge to forecast because of the unpredictable nature of our services and the unpredictability of women using the service's eligibility.

EDINBURGH WOMEN'S AID LIMITED

REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2019

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 £485K. At the year-end there are Operating Reserves of £584K or approximately 6 months of operating expenses. As general unrestricted fund are slightly higher than the target the board are satisfied that the 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.

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.

Kathleen Dyson Fund:

The Kathleen Dyson Fund was created in the previous year from a legacy received from Kathleen Dyson's estate which is intended to be used similarly to the Fiona McLean Innovation Fund in order to meet special targets of opportunity or need that further the mission of EWA.

EDINBURGH WOMEN'S AID LIMITED

REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2019

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 2020
- The impact of standstill funding from our 2 major funders.

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 to mitigate against reduced or standstill income.

Plans for Future Periods

In the year 2018/19, EWA continued, as with all third sector organisations, to face the challenge of maintaining and developing services in an environment of austerity. The Women's and Children's Outreach projects and EDDACS are funded by the Scottish Government until June 2020. City of Edinburgh Council is reviewing domestic abuse services and a contract with them is in place to November 2020. EWA's Board and management will continue to work hard to secure additional and sustainable 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 with an increasing demand for services. To support us in our endeavours, in 2018/19 we recruited a fundraiser to join our team.

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.

EDINBURGH WOMEN'S AID LIMITED

REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2019

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.

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 10.

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 2019 was nine.

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.

EDINBURGH WOMEN'S AID LIMITED

REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2019

Legal and administrative information

Company Number SC237521

Charity Number SC028301

Board of Directors/Trustees	Naomi Blight	Chairperson
	Deborah Benson	Vice Chairperson to 6 December 2018, Treasurer from 6 December 2018
	Abbie Harley	Vice Chairperson from 6 December 2018
	Miriam Khan	Resigned 19 August 2019
	Maro McNab	Resigned 7 May 2019
	Kirsty Mooney	Resigned 19 June 2018
	Fiona Morrison	Resigned 9 August 2018
	Ruth Grindley	Appointed 24 April 2018
	Emma Plant	Appointed 26 April 2018
	Julie Moran	Appointed 26 April 2018
	Morag Waller	Appointed 26 April 2018
	Jenny Davis	Appointed 4 July 2019
	Kate Jones	Appointed 1 July 2019
	Jessica MacDonald	Appointed 11 July 2019
	Sharon McIntyre	Appointed 1 July 2019
	Jennifer Peachey	Appointed 11 September 2019

Company Secretary Linda Rodgers

Key Management Personnel	Linda Rodgers	Chief Executive Officer
	Olu Sodipo	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
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 2019

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 28 October 2019 and signed on their behalf by:-

.....
Naomi Blight (Chairperson)

EDINBURGH WOMEN'S AID LIMITED

INDEPENDENT REPORT OF THE AUDITORS TO THE BOARD OF TRUSTEES

YEAR ENDED 31 MARCH 2019

Opinion

We have audited the financial statements of Edinburgh Women's Aid Limited for the year ended 31 March 2019, which comprise the Statement of Financial Activities (incorporating the Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Accounting Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2019 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; 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).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs UK) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees (who are also the directors of the company for the purposes of company law) use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the information in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

EDINBURGH WOMEN'S AID LIMITED

INDEPENDENT REPORT OF THE AUDITORS TO THE BOARD OF TRUSTEES

YEAR ENDED 31 MARCH 2019

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the directors' report, prepared for the purposes of company law and included within the trustees' annual report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report, included within the trustees' annual report, has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report, included within the trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006, the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the director's report, included within the trustees' annual report, and from the requirements to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the Statement of Directors' Responsibilities set out on page 11, the directors (who are also trustees of the charitable company for the purposes of charity law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

EDINBURGH WOMEN'S AID LIMITED

INDEPENDENT REPORT OF THE AUDITORS TO THE BOARD OF TRUSTEES

YEAR ENDED 31 MARCH 2019

In preparing the financial statements, the directors are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Auditors.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and the trustees, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005, regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.


.....

Kevin Cattarach

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

28 October 2019

EDINBURGH WOMEN'S AID LIMITED

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

for the year ended 31 March 2019

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
Income and endowments from:						
Donations and legacies	2	29,774	-	-	29,774	93,890
Charitable activities						
Grants and housing income	3	377,423	-	967,871	1,345,294	1,365,483
Investment income		1,688	-	-	1,688	754
Other income		-	-	-	-	1,106
Total income		408,885	-	967,871	1,376,756	1,461,233
Expenditure on:						
Raising Funds	4	4,308	-	-	4,308	2,767
Charitable activities						
Women's services	5	349,897	-	651,435	1,001,332	1,069,069
Children's services	6	18,739	-	397,621	416,360	279,365
Total expenditure		372,944	-	1,049,056	1,422,000	1,351,201
Net Income / (expenditure)		35,941	-	(81,185)	(45,244)	110,032
Gross transfers between funds 16, 17		(52,224)	-	52,224	-	-
Net movement in funds		(16,283)	-	(28,961)	(45,244)	110,032
Total funds brought forward		600,801	186,690	88,441	875,932	765,900
Total funds at 31 March 2019		584,518	186,690	59,480	830,688	875,932

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 18 to 32 form part of these financial statements

EDINBURGH WOMEN'S AID LIMITED

BALANCE SHEET

as at 31 March 2019

	Note	£	2019 £	2018 £
Fixed assets				
Tangible fixed assets	12		67,476	69,197
Current assets				
Debtors	13	62,206		79,524
Cash at bank and in hand		772,024		796,993
		834,230		876,517
Creditors: amounts falling due within one year	14	(71,018)		(69,782)
Net Current Assets			763,212	806,735
Net Assets			830,688	875,932
Unrestricted Funds	16			
General Funds		584,518		600,801
Designated Funds		186,690		186,690
			771,208	787,491
Restricted Funds	17		59,480	88,441
			830,688	875,932

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 18 to 32 form part of these financial statements.

These financial statements were approved by the Board of Directors on 28 October 2019 and signed on their behalf by:-



 Naomi Blight (Chairperson)

Company Registration No: SC237521

EDINBURGH WOMEN'S AID LIMITED

CASH FLOW STATEMENT

For the year ended 31 March 2019

	2019	2018
	£	£
Cash flows from operating activities		
Net cash (used)/provided by operating activities (below)	(22,020)	112,229
Cash flows provided by from investing activities		
Interest received	1,688	754
Purchase of property, plant and equipment	(4,637)	(4,544)
Net cash (used) by investing activities	<u>(2,949)</u>	<u>(3,790)</u>
Change in cash and cash equivalents in the year	(24,969)	108,439
Cash and cash equivalents brought forward	<u>796,993</u>	<u>688,554</u>
Cash and cash equivalents carried forward	<u>772,024</u>	<u>796,993</u>
 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES		
Net movement in funds for the year	(45,244)	110,032
Interest received	(1,688)	(754)
Decrease/(increase) in debtors	17,318	(15,520)
Increase in creditors	1,236	7,797
Add back depreciation	<u>6,358</u>	<u>10,674</u>
Net cash provided by operating activities	<u>(22,020)</u>	<u>112,229</u>
 CASH AND CASH EQUIVILENTS		
Instant access bank deposits	<u>772,024</u>	<u>796,993</u>

The notes on pages 18 to 32 form part of these financial statements.

EDINBURGH WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2019

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.

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 income in the period for which it has been received.

Donations

Income is received by way of donations, gifts and legacies 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.

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.

EDINBURGH WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2019

1. Accounting Policies (cont)

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.

Pensions

The Charity operates a Defined Contributions Pension Scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the Scheme.

2. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	2019 Total Funds £	2018 Total Funds £
Donations	29,774	-	29,774	25,477
Legacies	-	-	-	61,776
Appeals	-	-	-	6,637
	29,774	-	29,774	93,890

Income from donations and appeals was £29,774 (2018: £93,890) of which £29,774 (2018: £93,890) was unrestricted and £nil (2018: £Nil) was restricted.

EDINBURGH WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2019

3. Income from Charitable Activities

	Unrestricted Funds	Restricted Funds	2019 Total Funds	2018 Total Funds
	£	£	£	
<u>Grants and donations:</u>				
The City of Edinburgh Council – Young carers	-	63,959	63,959	61,909
CEC - Housing Support – Refuge	-	215,832	215,832	385,840
CEC - Housing Support – Visiting Support	-	200,877	200,877	30,869
The City of Edinburgh Council – Cedar	-	40,057	40,057	40,057
Scottish Government: CYP Fund	-	84,047	84,047	90,737
Scottish Government Violence Against Women Fund	-	49,140	49,140	49,194
Scottish Government: VAWG Fund	-	75,000	75,000	100,000
Scottish Government: Justice Fund	-	147,000	147,000	147,000
Scottish Women's Aid	-	53,225	53,225	21,136
Esmee Fairbairn	-	-	-	35,310
The Robertson Trust – Cedar	-	15,500	15,500	15,500
The RS Macdonald Charitable Trust - Cedar	-	12,000	12,000	12,000
The University of Edinburgh	5,600	-	5,600	-
Scottish Social Services Council	-	-	-	7,200
CEC – Culture Project Fund	-	8,234	8,234	-
Scottish Women's Aid – training fees	8,200	-	8,200	-
Youth & Philanthropy Initiative	-	3,000	3,000	-
	13,800	967,871	981,671	996,752
<u>Housing Income</u>				
Housing Benefit receivable	328,328	-	328,328	324,298
Direct rent and fuel	35,295	-	35,295	44,433
	363,623	-	363,623	368,731
Total grants and housing income	377,423	967,871	1,345,294	1,365,483

Income from charitable activities was £1,345,294 (2018: £1,365,483) of which £ 377,423 (2018: £368,731) was unrestricted and £967,871 (2018: £996,752) was restricted.

EDINBURGH WOMEN'S AID LIMITED
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2019

4. Raising funds

	2019	2018
	£	£
Support costs:		
Salary cost	4,208	2,733
Administration	100	34
	4,308	2,767

Expenses on raising funds were £4,308 (2018: £2,767) of which £4,308 (2018: £2,767) was unrestricted and £Nil (2018: £Nil) was restricted.

**5. Charitable Activities: Women's services - Refuge & Resettlement
– Accommodation, Support, Outreach & Advice**

	2019	2018
	£	£
Salary costs	553,579	633,999
Training	12,510	14,226
Recruitment	3,915	3,106
Travel & miscellaneous workers costs	4,925	10,556
Refuge costs	168,754	188,988
Activities	24,488	23,270
Support cost:		
Admin, finance & management staff	105,716	80,145
Office property costs	79,121	77,489
Administration	30,411	18,783
Care Commission Fees	2,009	2,009
Depreciation & loss on the sale of fixed assets	4,132	7,352
Governance	11,772	9,146
	1,001,332	1,069,069

Expenses on Women's services were £1,001,332 (2018: £1,069,069) of which £349,897 (2018: £300,076) was unrestricted and £651,435 (2018: £768,993) was restricted.

EDINBURGH WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2019

6. Charitable Activities: Children's Services – Activities, Support, Outreach & Advice	2019	2018
	£	£
Salary costs	312,841	178,167
Training	1,157	4,057
Recruitment	1,203	399
Travel & miscellaneous workers costs	3,570	3,114
Refuge costs	-	-
Activities	16,486	25,168
Support costs:		
Admin, finance and management staff	41,945	33,643
Office property costs	24,310	22,900
Administration	8,868	5,775
Care commission fees	263	263
Depreciation & loss on the sale of fixed assets	2,226	3,321
Governance	3,491	2,558
	<u>416,360</u>	<u>279,365</u>

Expenses on raising funds were £416,360 (2018: £279,365) of which £18,739 (2018: £10,856) was unrestricted and £397,621 (2018: £268,509) was restricted.

7. Support costs

Cost type	Total Governance	Other	Basis of
	Allocated	Support costs	allocation
	£	£	
Admin, finance and management staff	160,887	151,870	Staff time
Office Property costs	103,432	103,432	Staff time
Administration	28,238	28,238	Staff time
Audit/other professional fees	13,300	7,740	Governance
Audit bank charges	1,899	1,869	Governance
Board meetings/AGM	2,188	1,532	Governance
Depreciation	6,358	6,358	Usage
Care commission fee	2,272	2,272	Staff time
	<u>318,574</u>	<u>303,311</u>	

EDINBURGH WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2019

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 2019 £	Total 2018 £
Costs	(4,308)	(1,001,332)	(416,360)	(1,422,000)	(1,351,201)
Donations		29,774	-	29,774	93,890
Grants	-	766,109	215,562	981,671	996,752
Housing income		363,623	-	363,623	368,731
Investment income	1,688	-	-	1,688	754
Other income	-	-	-	-	1,106
	<u>(2,620)</u>	<u>158,174</u>	<u>(200,798)</u>	<u>(45,244)</u>	<u>(110,032)</u>

9. Net Expenditure /Income for the Year

This is stated after charging:

	2019 £	2018 £
Depreciation	6,358	10,674
Auditor's remuneration – audit fee	5,560	5,400
Auditors' remuneration – non-audit work	-	2,136
Operating lease		
Premise	144,165	143,314
Office equipment	20,263	14,013

EDINBURGH WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2019

10. Staff numbers and costs

	2019	2018
	£	£
Wages & salaries	940,768	846,568
National Insurance contributions	70,743	66,961
Pension costs	15,795	7,242
	1,027,306	920,771

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

	Head count		Full time equivalent	
	2019	2018	2019	2018
	No.	No.	No.	No.
Project Manager	1	1	1	1
Support workers	45	40	32	27
Maintenance worker	1	1	1	1
Finance & administration	6	6	5	5
	53	48	39	34

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 £189,241 (2018: £180,702). No employee had emoluments of more than £60,000 during either the current or previous year.

11. Transactions with trustees

No Trustees received remuneration. No Trustees were reimbursed travel expenses in relation to attendance at Board Meetings in the current or previous year.

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.

EDINBURGH WOMEN'S AID LIMITED
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2019

12. Tangible Fixed Assets

	Office Equipment £	Refuge Equipment £	Fixtures & Fittings £	Tenant Improve- ments £	Vehicles £	Total £
Cost						
At 1 April 2018	38,916	60,480	6,891	25,428	19,020	150,735
Additions	4,637	-	-	-	-	4,637
Disposals	(3,742)	-	-	-	-	(3,742)
At 31 March 2019	39,811	60,480	6,891	25,428	19,020	151,630
Depreciation						
At 31 March 2018	33,061	-	6,442	25,074	16,961	81,538
Charge for the Year	3,712	-	336	251	2,059	6,358
Disposals	(3,742)	-	-	-	-	(3,742)
At 31 March 2019	33,031	-	6,778	25,325	19,020	84,154
Net book value						
At 31 March 2019	6,780	60,480	113	103	-	67,476
At 31 March 2018	5,855	60,480	449	354	2,059	69,197

A standard refuge kit for each refuge is capitalised and not depreciated. Replacement refuge equipment purchased in the year is written off through the SOFA.

EDINBURGH WOMEN'S AID LIMITED
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2019

13. Debtors

	2019	2018
	£	£
Grants receivable	19,099	61,475
Prepayments and accrued income	42,932	17,771
Other debtors	175	278
	62,206	79,524

14. Creditors : amounts falling due within one year

	2019	2018
	£	£
Trade creditors	31,914	25,992
Accruals and other creditors	16,828	22,751
Social Security and other taxes	18,827	19,253
Pension	3,449	1,786
	71,018	69,782

15. Operating lease commitments

At 31 March 2019 the charity had total commitments under non-cancellable operating leases, payable as follows:-

	2019	2019	2018	2018
	Land &	Other	Land &	Other
	buildings	£	buildings	£
	£	£	£	£
Expiring:				
Within one year	151,294	17,848	147,111	9,865
Within one to five years	-	2,751	-	8,444

EDINBURGH WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2019

16. Unrestricted funds

	Balance 31.03.18 £	Income	Expenditure £	Transfers £	Balance 31.03.19 £
General	600,801	408,885	(372,944)	(52,224)	584,518
<u>Designated funds:</u>					
Building and capital asset reserves					
Refuge equipment	60,480	-	-	-	60,480
Vehicle replacement	30,000	-	-	-	30,000
Property repairs	10,000	-	-	-	10,000
Fiona McLean Innovation Fund	24,434	-	-	-	24,434
Kathleen Dyson Fund	61,776	-	-	-	61,776
	787,491	408,885	(372,944)	(52,224)	771,208

The purposes of the above funds were as follows:-

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 a 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.

Kathleen Dyson Fund: This fund was created in the year by an amount bequeathed from the estate of Kathleen Dyson is intended to be used similarly to the Fiona McLean Innovation Fund in order to meet special targets of opportunity or need that further the mission of EWA.

EDINBURGH WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2019

Unrestricted funds (continued)

	Balance	Income	Expenditure	Transfers	Balance
	31.03.17				31.03.18
	£	£	£	£	£
General	537,488	402,705	(313,699)	(25,693)	600,801
<u>Designated funds:</u>					
Building and capital asset reserves					
Refuge equipment	60,480	-	-	-	60,480
Vehicle replacement	30,000	-	-	-	30,000
Property repairs	10,000	-	-	-	10,000
Fiona McLean Innovation Fund	24,434	-	-	-	24,434
Kathleen Dyson Fund	-	61,776	-	-	61,776
	662,402	464,481	(313,699)	(25,693)	787,491

17. Restricted funds

	Balance	Income	Expenditure	Transfers	Balance
	31.03.18				31.03.19
	£	£	£	£	£
Housing Support – Visiting Support	2,226	200,877	(197,445)	-	5,658
Housing Support – Refuge Shared	-	46,378	(46,378)	-	-
Housing Support – 24 hour refuge	-	169,454	(169,454)	-	-
CEC Children & Families	-	63,959	(63,959)	-	-
SG: CYP Fund	7,160	84,047	(81,697)	-	9,510
SG: Violence Against Women Fund	6,422	49,140	(46,742)	-	8,820
SG: Resilience & infrastructure	4,440	-	(1,150)	(3,290)	-
SG - EDDACS	-	222,000	(272,770)	50,770	-
Cedar project	15,354	67,557	(64,039)	-	18,872
Youth & Philanthropy Initiative	1,996	3,000	(581)	-	4,415
Youth & Philanthropy Initiative - toys	3,000	-	-	-	3,000
Esmee Fairbairn	32,832	-	(37,576)	4,744	-
Employability worker	7,811	53,225	(51,831)	-	9,205
Scottish Social Services Council	7,200	-	(7,200)	-	-
CEC: Culture Project Fund	-	8,234	(8,234)	-	-
	88,441	967,871	(1,049,056)	52,224	59,480

EDINBURGH WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2019

17. Restricted funds (cont)

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. The transfer from unrestricted to restricted funds was required to clear the deficit on the fund that would not be cleared by future funds received.

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. The transfer from this fund represents a contribution towards the publication for the 45th anniversary celebrations.

Scottish Government EDDACS: Funding to support Independent Domestic Abuse Advisor capacity to support the work of the Domestic Abuse Court. The transfer from unrestricted to restricted funds was required to clear the deficit on the fund that would not be cleared by future funds received.

Cedar Project: Funding received from CEC, The Robertson Trust and RS Macdonald to fund a project to run a recovery programme for children who have experienced domestic abuse.

Youth & Philanthropy Initiative: A project working with children and to provide replacement toys and equipment for the children's services.

Mellow Parenting: Mellow Parenting is an attachment and relationship based group intervention for mums who have babies and young children. Mixtures of reflective and practical techniques are used to allow parents to address their personal challenges and the challenges they face with their children. A typical Mellow Mum's group will run for 14 weeks, one day a week. Children participate in a children's group while the parents meet together. The personal group allows parents to discuss and reflect on how their experiences are affecting their relationships with their children now. Over snack/activity time the parents and children eat together and participate in a joint activity. This allows the parent and child to share in fun activities which build and strengthen their relationship. Lunchtime activities use cheap or free materials to allow mums to try at home later. During the previous year there was a transfer from this fund to alleviate the deficit on the CEC Children & Families, as agreed with the funder.

EDINBURGH WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2019

17. Restricted funds (cont)

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

Employability Worker: Our Employability Project provides groupwork sessions for women which will:

- Consult with women about access to paid employment and the range of additional barriers that they face as a result of domestic abuse.
- Consult with women on what fair and sustainable employment means to them and creating a working definition.
- Set up a supported working group of women to develop a model/models of employability support that seek/s to address the barriers into fair and sustainable employment that they have identified.
- Support women to engage through joint events with partners and allies to share information and to discuss potential for change.
- Problem solve and create draft local solutions (these could be anything e.g. physical resources, mentor development programme, training, lobbying) that will be targeted to the area(s) most able to address the barriers identified by women.

SWA Helpline: Expenditure on the running costs of the helpline. During the previous year a transfer was required from unrestricted funds to cover the deficit on this fund.

Scottish Social Services Council: Funding received as a contribution to the costs associated with meeting the qualification criteria set by the Scottish Social Services Council for registration.

	Balance 31.03.17	Income	Expenditure	Transfers	Balance 31.03.18
	£	£	£	£	£
Housing Support – Visiting Support	-	30,869	(28,643)	-	2,226
Housing Support – Refuge Shared	-	177,840	(177,840)	-	-
Housing Support – 24 hour refuge	-	208,000	(208,000)	-	-
CEC Children & Families	4,143	61,909	(83,958)	17,906	-
SG: CYP Fund	1,326	90,737	(84,903)	-	7,160
SG: Violence Against Women Fund	728	49,194	(43,500)	-	6,422
SG: Resilience & infrastructure	9,000	-	(4,560)	-	4,440
SG - EDDACS	543	247,000	(256,758)	9,215	-
Cedar project	12,082	67,557	(64,285)	-	15,354
Youth & Philanthropy Initiative	1,996	-	-	-	1,996
Youth & Philanthropy Initiative - toys	3,000	-	-	-	3,000
Esmee Fairbairn	32,887	35,310	(35,365)	-	32,832
Mellow Parenting	2,130	-	-	(2,130)	-
Employability worker	35,663	21,136	(48,988)	-	7,811
SWA helpline	-	-	(702)	702	-
Scottish Social Services Council	-	7,200	-	-	7,200
	103,498	996,752	(1,037,502)	25,693	88,441

EDINBURGH WOMEN'S AID LIMITED
NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2019

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	6,996	60,480	-	67,476
Current assets	648,540	126,210	59,480	834,230
Current liabilities	(71,018)	-	-	(71,018)
Net assets at 31 March 2019	584,518	186,690	59,480	830,688
	General Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	8,717	60,480	-	69,197
Current assets	661,866	126,210	88,441	876,517
Current liabilities	(69,782)	-	-	(69,782)
Net assets at 31 March 2018	600,801	186,690	88,441	875,932

21. Pension and Other Post-Retirement Benefit Commitments

Edinburgh Women's Aid participates in a defined contribution pension scheme run by the Pensions Trust. The Charity's contribution to this scheme is 2% of participants' salaries which is charged to the Statement of Financial Activities in the year to which the payments relate. This scheme is open to all qualifying employees.

Defined contribution	2019 £	2018 £
Contributions payable by the company for the year	15,795	7,242

EDINBURGH WOMEN'S AID LIMITED
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2019

22. 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).