

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

**Report and Financial Statements**

**Year ended 31 March 2022**

**Charity No: SC028301**  
**Company No: SC237521**



## **EDINBURGH WOMEN'S AID LIMITED**

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## **EDINBURGH WOMEN'S AID LIMITED**

### **REPORT OF THE TRUSTEES**

#### **YEAR ENDED 31 MARCH 2022**

The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ending 31 March 2022, 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 2019).

#### **Chairperson's Report 2021/22**

Well done and thanks to the Board and staff who have worked tirelessly, throughout the second year of the pandemic, with all of the uncertainty and personal sacrifice that this has included. Again, the flexibility, commitment and resilience shown by our staff team, and the additional support provided by the Board to the organisation, has been exceptional. It has continued to be an honour to Chair this remarkable organisation staffed by committed women as they work to eliminate violence against women and children.

#### **Objectives and activities**

##### Purpose

The purpose of the company is wholly charitable. In particular, the purpose is to relieve the needs of women and 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 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.

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.

## **EDINBURGH WOMEN'S AID LIMITED**

### **REPORT OF THE TRUSTEES**

#### **YEAR ENDED 31 MARCH 2022**

#### **Achievements and performance**

In order to achieve the above aims, in 2021/22, during and after COVID19 restrictions, Edinburgh Women's Aid offered a range of services, which included: -

- Telephone helpline. During lockdown our crisis phone line was open from 9.00am to 5.00pm on Monday, Tuesday, Wednesday and Friday (offering three-hours per day additional support time); 9.00 am – 7.00 pm on Thursday and 10am to 1pm on Saturday. As lockdown eased and our services opened fully to face to face support, we return to our pre-lockdown hours of 10.00am - 3.00pm Monday, Wednesday, Thursday and Friday; 10.00am – 7.00pm on Tuesdays; and 10.00am – 1.00pm on Saturdays. 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 crisis support facility for information, support or crisis counselling (no appointment necessary), throughout lockdown this service was offered on an emergency/urgent need basis 9.00am-5.00pm Monday to Friday and 10.00am-1.00pm on Saturdays. As lockdown eased our services opened up fully for face to face support across the city and our office crisis support service returned to its pre-lockdown hours of 10.00am - 3.00pm Monday, Wednesday, Thursday and Friday; 10.00am – 7.00pm on Tuesdays; and 10.00am – 1.00pm on Saturdays

**699 women used our Women's Crisis Support Services in 2021/22, either by phone or face to face.**

- Early in lockdown we set up a webchat service to support women who found it difficult to telephone us to make contact this service was available Thursday – Monday 6pm – 10pm.

**181 women contacted us via the webchat service in 2021/22.**

- Our localities support workers continued to provide support in their local areas, during lockdown this was provided mainly by telephone and online methods, however as lockdown eased more women were provided with face to face support.

**65 women in North East Edinburgh; 71 women in South East Edinburgh; 72 women in North West Edinburgh and 59 women in South West Edinburgh received one to one support from a locality keyworker in 2021/22.**

## EDINBURGH WOMEN'S AID LIMITED

### REPORT OF THE TRUSTEES

#### YEAR ENDED 31 MARCH 2022

##### Achievements and performance (continued)

- Refuge accommodation. Where appropriate, Edinburgh Women's Aid offers safe, temporary accommodation to women and any accompanying children and young people who are homeless due to domestic abuse. There are two types of accommodation available, shared and individual flats. In normal circumstances shared accommodation involves up to four women/families sharing a house. Families have their own bedrooms, whilst the kitchen and other facilities are shared. COVID risk assessments and good infection control practice meant that for the year 2021/22 we operated all of our shared refuges as single-family occupancy. Staff continued to visit refuge weekly to provide support and conduct safety checks. Support with appointments e.g. housing, lawyer etc were conducted by telephone or online where possible and face to face if necessary. **21 women stayed in shared refuge in 2021/22.**
- 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 significant safety issues, and have 24-hour staff support. This service offers more intense support and works closely with external agencies to maximise long term goals. **19 women stayed in 24-hr refuge in 2021/22.**
- Edinburgh Women's Aid has always recognised the impact of domestic abuse on children and young people and provides support for them both in refuge and when moving on into permanent accommodation, to help them deal with recovery from abuse and with the difficult changes within their family environment. **17 children stayed in refuge in 2021/22 and received support while there, and after moving on if they wished.**
- We also recognise that children and young people affected by domestic abuse may be in situations where their mother has not sought help. As such, we provide an outreach service based in Edinburgh localities that under normal circumstances works with children and young people in schools, to reach those who may not otherwise receive such support. During lockdown this support was provided through online means. For children who were struggling with online support, we organised access to City of Edinburgh Council resilience centres where we could safely provide face to face support. **149 children received support through our outreach service in 2021/22.**
- The CEDAR project supports mothers and their children to rebuild their relationship after abuse. Our CEDAR project is funded by City of Edinburgh Council to June 2023 and RS Macdonald Trust to June 2023, we fundraise the balance through appeals and community fundraising. **27 children and their mothers completed CEDAR programmes in 2021/22.**
- 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. **Our court advocacy worker supported 39 CYP in 2021/2022.**

## **EDINBURGH WOMEN'S AID LIMITED**

### **REPORT OF THE TRUSTEES**

**YEAR ENDED 31 MARCH 2022**

#### **Achievements and performance (continued)**

- Our Edinburgh Domestic Abuse Court Service (EDDACS) service provides support to women after police call-out where the perpetrator has been taken into custody and enters the Edinburgh Domestic Abuse Court process. This is an independent court support service that provides support and information to women at the earliest opportunity, and also carries out a risk assessment and safety plan to identify interventions to reduce or manage risk. **1079 women used the EDDACS service in 2021/22, of whom 418 were new referrals.**
- In 2021/22, 106 women were referred to our employability programme - Works 4 Women (W4W) – delivered in partnership with Shakti Women's Aid. Fifty of these women engaged fully with the service. Despite lockdowns and COVID restrictions, W4W assisted 20 women into paid work, 9 women into volunteering roles or internships, 3 women to start up their own businesses and 44 women into education and training.
- In 2021/22 we continued to meet our strategic objective of improving the way we meet the changing needs of women and children affected by domestic abuse by directing a portion of our reserves to the housing policy post within Edinburgh Women's Aid. We worked in partnership with Scottish Women's Aid to research the legal needs of women affected by DA and successfully piloted hosting a solicitor in our premises, at the time of writing we are negotiating for continuation funding for this from the Scottish Government. We used the learning and experience from the housing role to successfully apply for funding to pilot a similar mental health specialist policy and partnership post for one year in 2022/23.
- Edinburgh Women's Aid feels strongly that the issues around domestic abuse cannot be addressed unless all agencies take them into consideration. In order to do this, we are leading or active members of many partnership forums. During lockdown we participated in weekly emergency domestic response meetings with Police Scotland, Criminal Justice services, Housing and Crown Office.

#### **We are:**

- o Vice Chair of the Equally Safe (Edinburgh) Committee (previously known as Edinburgh Violence against Women Partnership).
- o Lead partner for CEDAR in Edinburgh and co-ordinator of the CEDAR Project Advisory Group;
- o The co-ordinating agency and co-chair for Edinburgh MARAC;
- o Third sector representatives in Edinburgh's MATAC and DSDAS decision making forum.
- o Active participants in 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.

## **EDINBURGH WOMEN'S AID LIMITED**

### **REPORT OF THE TRUSTEES**

#### **YEAR ENDED 31 MARCH 2022**

##### **Achievements and performance (continued)**

- We are a partner in the multi-agency tasking and co-ordinating (MATAC) meetings, which are co-ordinated by Police Scotland with the aim of holding high tariff perpetrators to account. **13 MATAC meetings were held in Edinburgh and attended by EWA.**
- We co-ordinate and co-chair the Edinburgh Multi-Agency Risk Assessment Conference (MARAC). **13 MARACs were held in Edinburgh in 2020/21: a total of 257 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, this year, yet again, the frequency of meetings was increased, this time from fortnightly to weekly. **31 DSDAS decision making forums were held in 2021/22 which made decisions on 316 applications to the scheme.**
- While the pandemic had a significant impact on Edinburgh Women's Aid work to strengthen its relationships with colleges, universities and third sector agencies. In this financial year we restarted hosting student placements after the hiatus caused by the pandemic. We hosted social work students and counsellors from University of Edinburgh and monitoring and evaluation student placements from Napier Business School.
- We continued with our strategic commitment to raising the voices of women and children affected by domestic abuse through our participation in applied research. Our PhD studentship, in partnership with the University of Edinburgh Social Work department, progressed successfully into its second year and data collection is due to begin in 2022/23. This year, we also took part in, and are on the advisory group for, Scottish Government research into the implementation of Domestic Abuse (Scotland) Act 2018 (DASA). We are also on the advisory group for the international longitudinal research 'Growing up with Domestic Abuse' with research partners from England, Wales, Scotland, Ireland and the US.
- Specialist training continued to be delivered online to a variety of private companies, third sector agencies, students/universities/schools and colleges.

**In total 676 people attended training on domestic abuse delivered or co-facilitated by Edinburgh Women's Aid. This year our training and development co-ordinator supported the redevelopment of Edinburgh's Multi-Agency Level 1 and 2 domestic abuse training, worked on the design and delivery of training in partnership with Rape Crisis Scotland and delivered training to DWP staff and supported the implementation of a local 'named person' link with EWA staff in localities.**

## EDINBURGH WOMEN'S AID LIMITED

### REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2022

#### Achievements and performance (continued)

- 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. Due to our inability to provide face to face services to children in line with our registration our Children and Young Person's Service registration was paused in January 2021. This registration was reopened in January 2022. Our housing support service continued to be delivered as normal during COVID19 and our service remained registered throughout. The Care Inspectorates inspection schedule was disrupted due to COVID19 and we were not inspected in the year 2021/22.
- In 2021/22 women continued to feel the effects of rising prices and economic hardship. We fundraised specifically for vouchers for women. **We distributed supermarket and high street store vouchers to the value of £12,015.**
- In 2021/22 Edinburgh Women's Aid received no complaints.

#### Finance Report

For the year ending 31 March 2022, Edinburgh Women's Aid reported total income of £1,792,681 (2021 : £1,931,255), a reduction of 7% over the previous year, as a result of lower donations. We did not expect these rates of growth to remain due to a normalisation of donations post-Covid.

The net movement in funds for the year was a surplus of £16,161 (2021: surplus £404,575). General unrestricted reserves stood at £909,826 (2021: £757,597), designated reserves stood at £299,263 (2021: £317,154) and restricted funds stood at £53,404 (2021: £171,581). Total reserves were therefore £1,262,493 (2021: £1,246,332) at the year end.

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, Edinburgh Women's Aid has been looking at new ways of income generation. The Board continues to evaluate new proposals for services as well as operational efficiencies.

#### Funding

Edinburgh Women's Aid is primarily funded by the CEC (Services for Communities) and the SG through its Equally Safe Funding stream. CEC provided 44% of our total funding in 2021/22, amount received is consistent to previous year 2020-21 with 40%.

Income from housing 2021/22 increased to £419,253 from 2020/21 £372,309. 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. Housing benefit was particularly affected in 2020/21 due to COVID restrictions placed on shared accommodation.

## **EDINBURGH WOMEN'S AID LIMITED**

### **REPORT OF THE TRUSTEES**

#### **YEAR ENDED 31 MARCH 2022**

##### **Reserves Policy**

Edinburgh Women's Aid 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 £450,000) to enable the organisation to remain operational while services are reviewed or wound down, or for alternative funding sources to be explored.
- £105,000 to provide for the statutory redundancy pay for impacted employees.
- £15,000 to provide for the cost of moving the Edinburgh Women's Aid offices to a smaller location if necessary, or for the windup of the Cheyne Street premises.
- £30,000 to cover additional three months' salaries for the CEO and finance and administrative staff to enable transitional management to secure alternative financing.

The Board believe the target Operating Reserve (as list above) should be £500,000. At the year-end there are Operating Reserves of £910,000 or approximately 6 months of operating expenses. As general unrestricted fund are higher than the target, the Board are satisfied that the targets are being met and the board are looking to potentially purchase a property to use as a refuge in the coming year.

##### **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 Edinburgh Women's Aid's 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 £122,000, accounted for as follows:-

- £15,000, vehicle replacement
- £10,000 for property repairs
- £25,000 for the digitalisation of the organisation
- £120,000 for the standard refuge kits, which represents the costs of fully replacing the equipment in the refuges.

###### ***Kathleen Dyson Fund:***

The Kathleen Dyson Fund was created in a previous year from a legacy received from Kathleen Dyson's estate, which is intended to be used to meet specific targets of opportunity or need that further the mission of Edinburgh Women's Aid. During the year a proportion of this funding has been reallocated to fund specific post in the coming year.

## **EDINBURGH WOMEN'S AID LIMITED**

### **REPORT OF THE TRUSTEES**

#### **YEAR ENDED 31 MARCH 2022**

#### **Reserves Policy (continued)**

##### *Project Funds:*

These are funds set aside by the directors to fund specific projects and job positions as current funding comes to an end so that services are not stopped or to expand services in the particular area, such as the support of an apprentice to EDDACS service for the next two years.

#### **Risk Management**

Edinburgh Women's Aid 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 impact of standstill funding from our two major funders.

We are mitigating these risks by:

- Fully engaging in the review of domestic abuse services and focussing on maintaining and promoting our excellent reputation as a specialist provider of services.
- Expanding our funding base through grant applications and developing partnerships.
- Developing alternative business models to mitigate against reduced or standstill income.

Edinburgh Women's Aid updates its risk register quarterly and has updated the register to consider the risks to the organisation presented by COVID19. We assess that the main risks to the survival of the organisation have not changed as a result of COVID19. The organisation has a pandemic action plan, which was in use from January 2020 and continued throughout most of the 2021/22 financial year, supporting the organisation to respond quickly and with least disruption to services.

#### **Plans for Future Periods**

In the year 2021/22, Edinburgh Women's Aid continued, as with all third sector organisations, to face the challenge of maintaining and developing services in an environment of austerity. The generosity of the Scottish Government, City of Edinburgh Council and of our many supporters enabled us to continue to deliver and develop our services in extremely difficult circumstances. We remain concerned about the economic impact of COVID19, Brexit and continuing austerity.

In 2019/20 we developed a new five-year strategy to 2025, and reviewed this in July 2020 in response to the pandemic. 2022/23 marks the halfway point of this strategy and we are planning a full review of the strategy involving staff and service users next year. We 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 and flexible services in an environment of real terms reduced funding and increasing demand.

In the financial year 2023 the board has designated in the region of £250,000 for the purchase of a property to be used as a refuge.

## **EDINBURGH WOMEN'S AID LIMITED**

### **REPORT OF THE TRUSTEES**

#### **YEAR ENDED 31 MARCH 2022**

#### **Plans for Future Periods (continued)**

We have reviewed our learning in light of COVID19 and have ensured that we have the technology and processes in place to enable us to continue to deliver our services in a range of ways to women and children and are able to move flexibly between service models.

#### **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 shall comprise nominated, elected and co-opted members.

##### **Trustees' Induction and Training**

The Trustees are familiar with the practical work of the charity. They have fully considered the induction and training requirements of new Trustees. New Trustees are given copies of the Memorandum, Articles of Association, the latest financial statements and Annual report, and previous meeting documents, including minutes of Trustees meetings.

##### **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 11.

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 2022 was nine.

##### **Pay and Remuneration of Key Personnel**

Senior and management staff are remunerated in line with industry norms. In this financial year we observed a higher than normal turnover of staff. While we are aware that this is a phenomenon across multiple industries including health and social care, our observation led us to conduct a review of all staff salaries in 2022. The result of this was that (from 1 April 2022) we increased the base level and removed increments enabling us to offer a more competitive rate from day one.

# EDINBURGH WOMEN'S AID LIMITED

## REPORT OF THE TRUSTEES

### YEAR ENDED 31 MARCH 2022

#### Legal and administrative information

**Company Number** SC237521

**Charity Number** SC028301

|                                                  |                                            |                                                                                                                                                                                                       |
|--------------------------------------------------|--------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Board of Directors/Trustees</b>               | Morag Waller                               | Chairperson                                                                                                                                                                                           |
|                                                  | Ruth Grindley                              | Treasurer, resigned 15 June 2021<br>Resigned from board 15 June 2021<br>Treasurer from 15 June 2021<br>Vice chair from 7 December 2020<br>Vice chair from 25 October 2021<br>Resigned 2 February 2022 |
|                                                  | Jenny Davis                                | Resigned 26 October 2021                                                                                                                                                                              |
|                                                  | Jennifer Peachey                           | Resigned 22 May 2022                                                                                                                                                                                  |
|                                                  | Julie Moran                                | Appointed 6 December 2021                                                                                                                                                                             |
|                                                  | Emma Plant                                 | Resigned 17 June 2022                                                                                                                                                                                 |
|                                                  | Jessica MacDonald                          | Appointed 6 December 2021                                                                                                                                                                             |
|                                                  | Kate Jones                                 | Resigned 10 May 2022                                                                                                                                                                                  |
|                                                  | Sharon McIntyre                            | Appointed 6 December 2021                                                                                                                                                                             |
|                                                  | Micheila West                              | Appointed 6 December 2021                                                                                                                                                                             |
|                                                  | Rachel Carmichael                          | Appointed 24 August 2022                                                                                                                                                                              |
|                                                  | Rachel Hindson                             | Appointed 24 August 2022                                                                                                                                                                              |
|                                                  | Hannah Gibson                              |                                                                                                                                                                                                       |
|                                                  | Claire Patullo                             |                                                                                                                                                                                                       |
|                                                  | Danielle Trudeau                           |                                                                                                                                                                                                       |
| <b>Company Secretary</b>                         | Linda Rodgers                              |                                                                                                                                                                                                       |
| <b>Key Management Personnel</b>                  | Linda Rodgers                              | Chief Executive Officer                                                                                                                                                                               |
|                                                  | Nicola Dhandu                              | Finance Manager                                                                                                                                                                                       |
|                                                  | Margaret Patrizio                          | Administration Manager (internal appointment – 1 September 2021)                                                                                                                                      |
|                                                  | Karen Griffiths                            | Operational Manager (Women's Service)                                                                                                                                                                 |
|                                                  | Claire Gillespie                           | Operational Manager (Children's and Court Support Services)                                                                                                                                           |
|                                                  | Jakki Spicer                               | Fundraising Manager - appointed 18 August 2021                                                                                                                                                        |
| <b>Registered Office and Operational Address</b> | 4 Cheyne Street<br>Edinburgh, EH4 1JB      |                                                                                                                                                                                                       |
| <b>Senior Statutory Auditor</b>                  | Kevin Cattnach                             |                                                                                                                                                                                                       |
| <b>Statutory Auditor</b>                         | Whitelaw Wells                             |                                                                                                                                                                                                       |
|                                                  | Chartered Accountants & Statutory Auditors |                                                                                                                                                                                                       |
|                                                  | 9 Ainslie Place                            |                                                                                                                                                                                                       |
|                                                  | Edinburgh, EH3 6AT                         |                                                                                                                                                                                                       |
| <b>Bankers</b>                                   | 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 2022**

#### **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 Directors 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 Director has taken all the steps she ought to have taken as a Director 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 26 October 2022 and signed on their behalf by:-



**Morag Waller (Chairperson), Trustee**

## **EDINBURGH WOMEN'S AID LIMITED**

### **INDEPENDENT REPORT OF THE AUDITORS TO THE BOARD OF TRUSTEES**

#### **YEAR ENDED 31 MARCH 2022**

##### **Opinion**

We have audited the financial statements of Edinburgh Women's Aid Limited for the year ended 31 March 2022, 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 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 2022 and of its incoming resources and application of the resources 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**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

##### **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 contained within the annual report. 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. 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 themselves. 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.

## **EDINBURGH WOMEN'S AID LIMITED**

### **INDEPENDENT REPORT OF THE AUDITORS TO THE BOARD OF TRUSTEES**

#### **YEAR ENDED 31 MARCH 2022**

We have nothing to report in this regard.

#### **Opinions on 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 in the report of the trustees, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report, included with the report of the trustees, has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In 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 in the report of the trustees.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006, 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 and proper accounting records have not been kept; or
- The financial statements are not in agreement with the accounting records; 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' exemptions in preparing the directors' report, included within report of the trustees, and from the requirement to prepare a strategic

#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 12, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity'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 trustees either intend to liquidate the charity 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 report in accordance with the Act 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.

**EDINBURGH WOMEN'S AID LIMITED**

**INDEPENDENT REPORT OF THE AUDITORS TO THE BOARD OF TRUSTEES**

**YEAR ENDED 31 MARCH 2022**

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error.

From enquiries of those charged with governance, it was determined that the risk of material misstatement from fraud was low with little scope for fraud to occur. Our audit testing is designed to detect material misstatements from fraud where there is not high level collusion.

Our audit testing was designed to detect material misstatements from other irregularities that result from error where there is not high level concealment of the error. In this regard the following audit work was undertaken: applicable laws and regulations were reviewed and discussed with management; senior management meeting minutes were reviewed; internal controls were reviewed; and journals were reviewed. From this audit testing it was determined that the risk of material misstatement in this regard was low.

We performed income and expenditure testing which was designed to identify any irregularities as a result of mistakes or human error. From this audit testing it was determined that the risk of material misstatement in this regard was low.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

**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 Cattnach

Senior Statutory Auditor

for and on behalf of Whitelaw Wells, Statutory Auditor

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

9 Ainslie Place

Edinburgh EH3 6AT

26 October 2022

**EDINBURGH WOMEN'S AID LIMITED**

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

**for the year ended 31 March 2022**

|                                             |             | <b>Unrestricted<br/>Funds</b> | <b>Designated<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Total<br/>Funds<br/>2022</b> | <b>Total<br/>Funds<br/>2021</b> |
|---------------------------------------------|-------------|-------------------------------|-----------------------------|-----------------------------|---------------------------------|---------------------------------|
|                                             | <b>Note</b> | <b>£</b>                      | <b>£</b>                    | <b>£</b>                    | <b>£</b>                        | <b>£</b>                        |
| <b>Income and endowments from:</b>          |             |                               |                             |                             |                                 |                                 |
| Donations and legacies                      | 2           | 147,237                       | -                           | -                           | 147,237                         | 333,861                         |
| Charitable activities                       |             |                               |                             |                             |                                 |                                 |
| Grants and housing income                   | 3           | 434,934                       | -                           | 1,210,191                   | 1,645,125                       | 1,596,322                       |
| Investment income                           |             | 319                           | -                           | -                           | 319                             | 1,072                           |
|                                             |             | <hr/>                         | <hr/>                       | <hr/>                       | <hr/>                           | <hr/>                           |
| <b>Total income</b>                         |             | <b>582,490</b>                | <b>-</b>                    | <b>1,210,191</b>            | <b>1,792,681</b>                | <b>1,931,255</b>                |
|                                             |             | <hr/>                         | <hr/>                       | <hr/>                       | <hr/>                           | <hr/>                           |
| <b>Expenditure on:</b>                      |             |                               |                             |                             |                                 |                                 |
| Raising Funds                               | 4           | 8,933                         | -                           | 23,210                      | 32,143                          | 28,240                          |
| Charitable activities                       |             |                               |                             |                             |                                 |                                 |
| Women's services                            | 5           | 438,676                       | 35,314                      | 941,500                     | 1,415,490                       | 1,218,265                       |
| Children's services                         | 6           | 3,355                         | 31,300                      | 294,232                     | 328,887                         | 280,175                         |
|                                             |             | <hr/>                         | <hr/>                       | <hr/>                       | <hr/>                           | <hr/>                           |
| <b>Total expenditure</b>                    |             | <b>450,964</b>                | <b>66,614</b>               | <b>1,258,942</b>            | <b>1,776,520</b>                | <b>1,526,680</b>                |
|                                             |             | <hr/>                         | <hr/>                       | <hr/>                       | <hr/>                           | <hr/>                           |
| <b>Net Income/(expenditure)</b>             |             | <b>131,526</b>                | <b>(66,614)</b>             | <b>(48,751)</b>             | <b>16,161</b>                   | <b>404,575</b>                  |
| <b>Gross transfers between funds 16, 17</b> |             | <b>20,703</b>                 | <b>48,723</b>               | <b>(69,426)</b>             | <b>-</b>                        | <b>-</b>                        |
|                                             |             | <hr/>                         | <hr/>                       | <hr/>                       | <hr/>                           | <hr/>                           |
| <b>Net movement in funds</b>                |             | <b>152,229</b>                | <b>(17,891)</b>             | <b>(118,177)</b>            | <b>16,161</b>                   | <b>404,575</b>                  |
| <b>Total funds brought forward</b>          |             | <b>757,597</b>                | <b>317,154</b>              | <b>171,581</b>              | <b>1,246,332</b>                | <b>841,757</b>                  |
|                                             |             | <hr/>                         | <hr/>                       | <hr/>                       | <hr/>                           | <hr/>                           |
| <b>Total funds at 31 March 2022</b>         |             | <b>909,826</b>                | <b>299,263</b>              | <b>53,404</b>               | <b>1,262,493</b>                | <b>1,246,332</b>                |
|                                             |             | <hr/>                         | <hr/>                       | <hr/>                       | <hr/>                           | <hr/>                           |

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 19 to 34 form part of these financial statements

# EDINBURGH WOMEN'S AID LIMITED

## BALANCE SHEET

as at 31 March 2022

|                                                | Note | £                | 2022<br>£ | 2021<br>£        |
|------------------------------------------------|------|------------------|-----------|------------------|
| <b>Fixed assets</b>                            |      |                  |           |                  |
| Tangible fixed assets                          | 12   |                  | 139,665   | 99,002           |
| <b>Current assets</b>                          |      |                  |           |                  |
| Debtors                                        | 13   | 74,789           |           | 37,699           |
| Cash at bank and in hand                       |      | 1,105,942        |           | 1,160,517        |
|                                                |      | <u>1,180,731</u> |           | <u>1,198,216</u> |
| Creditors: amounts falling due within one year | 14   | (57,903)         |           | (50,886)         |
|                                                |      | <u></u>          |           | <u></u>          |
| <b>Net Current Assets</b>                      |      |                  | 1,122,828 | 1,147,330        |
|                                                |      |                  | <u></u>   | <u></u>          |
| <b>Net Assets</b>                              |      |                  | 1,262,493 | 1,246,332        |
|                                                |      |                  | <u></u>   | <u></u>          |
| <b>Unrestricted Funds</b>                      | 16   |                  |           |                  |
| General Funds                                  |      | 909,826          |           | 757,597          |
| Designated Funds                               |      | 299,263          |           | 317,154          |
|                                                |      | <u></u>          |           | <u></u>          |
|                                                |      |                  | 1,209,089 | 1,074,751        |
| <b>Restricted Funds</b>                        | 17   |                  | 53,404    | 171,581          |
|                                                |      |                  | <u></u>   | <u></u>          |
|                                                |      |                  | 1,262,493 | 1,246,332        |
|                                                |      |                  | <u></u>   | <u></u>          |

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).

These financial statements were approved by the Board of Directors on 26 October 2022 and signed on their behalf by:-



Morag Waller (Chairperson), Trustee

Company Registration No: SC237521

The notes on pages 19 to 34 form part of these financial statements.

**EDINBURGH WOMEN'S AID LIMITED**

**CASH FLOW STATEMENT**

**For the year ended 31 March 2022**

|                                                                                                   | <b>2022</b>             | <b>2021</b>             |
|---------------------------------------------------------------------------------------------------|-------------------------|-------------------------|
|                                                                                                   | <b>£</b>                | <b>£</b>                |
| <b>Cash flows from operating activities</b>                                                       |                         |                         |
| Net cash (used)/provided by operating activities (below)                                          | (47,552)                | 424,604                 |
| <b>Cash flows provided by from investing activities</b>                                           |                         |                         |
| Interest received                                                                                 | 319                     | 1,072                   |
| Purchase of property, plant and equipment                                                         | (7,342)                 | (26,428)                |
| Net cash (used) by investing activities                                                           | <u>(7,023)</u>          | <u>(25,356)</u>         |
| <b>Change in cash and cash equivalents in the year</b>                                            | <b>(54,575)</b>         | <b>399,248</b>          |
| Cash and cash equivalents brought forward                                                         | <u>1,160,517</u>        | <u>761,269</u>          |
| <b>Cash and cash equivalents carried forward</b>                                                  | <b><u>1,105,942</u></b> | <b><u>1,160,517</u></b> |
| <br><b>RECONCILIATION OF NET MOVEMENT IN FUNDS<br/>TO NET CASH FLOW FROM OPERATING ACTIVITIES</b> |                         |                         |
| <b>Net movement in funds for the year</b>                                                         | <b>16,161</b>           | <b>404,575</b>          |
| Interest received                                                                                 | (319)                   | (1,072)                 |
| (Increase) /Decrease in debtors                                                                   | (37,090)                | 27,889                  |
| Increase/(Decrease) in creditors                                                                  | 7,017                   | (12,129)                |
| Add back depreciation                                                                             | 14,939                  | 5,341                   |
| Less revaluation surplus                                                                          | <u>(48,260)</u>         | <u>-</u>                |
| <b>Net cash (used)/ provided by operating activities</b>                                          | <b><u>(47,552)</u></b>  | <b><u>424,604</u></b>   |
| <br><b>CASH AND CASH EQUIVALENTS</b>                                                              |                         |                         |
| Instant access bank deposits                                                                      | <u>1,105,942</u>        | <u>1,160,517</u>        |

The notes on pages 19 to 34 form part of these financial statements.

## EDINBURGH WOMEN'S AID LIMITED

### NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

#### 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 2019) – 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. The Trustees going concern assessment includes the expected impact of COVID-19 on the charity for a period of at least 12 months from the date of signing of these financial statements. 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 2022

### 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<br>Funds<br>£ | Restricted<br>Funds<br>£ | 2022<br>Total<br>Funds<br>£ | 2021<br>Total<br>Funds<br>£ |
|-----------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| Donations | 127,034                    | -                        | 127,034                     | 259,441                     |
| Appeals   | 20,203                     | -                        | 20,203                      | 74,420                      |
|           | <hr/>                      | <hr/>                    | <hr/>                       | <hr/>                       |
|           | 147,237                    | -                        | 147,237                     | 333,861                     |
|           | <hr/>                      | <hr/>                    | <hr/>                       | <hr/>                       |

Income from donations and appeals was £147,237 (2021: £333,861) of which £147,237 (2021: £328,861) was unrestricted and £Nil (2021: £5,000) was restricted.

# EDINBURGH WOMEN'S AID LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

### 3. Income from Charitable Activities

|                                                       | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | 2022<br>Total<br>Funds<br>£ | 2021<br>Total<br>Funds<br>£ |
|-------------------------------------------------------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>Grants and donations:</b>                          |                            |                          |                             |                             |
| The City of Edinburgh Council – Children and families | -                          | 64,787                   | 64,787                      | 63,959                      |
| CEC - Housing Support                                 | -                          | 423,243                  | 423,243                     | 416,709                     |
| The City of Edinburgh Council – Cedar                 | -                          | 49,500                   | 49,500                      | 45,565                      |
| Scottish Government: CYP Fund                         | -                          | 42,024                   | 42,024                      | 84,047                      |
| Scottish Government: Equally Safe Fund VAWG- CYP      | -                          | 24,597                   | 24,597                      | 49,194                      |
| Scottish Government: Equally Safe Fund VAWG - WSS     | -                          | 50,000                   | 50,000                      | 100,000                     |
| Scottish Government: Justice Fund (EDDACS)            | -                          | 147,000                  | 147,000                     | 147,000                     |
| Scottish Government: Equality Safe Fund – CYP         | -                          | 104,329                  | 104,329                     | -                           |
| Scottish Government: Equality Safe Fund – RESPEKT     | -                          | 62,500                   | 62,500                      | -                           |
| Scottish Government: Social Care Bonus                | -                          | 22,589                   | 22,589                      | -                           |
| Scottish Government: Workforce Wellbeing fund         | -                          | 5,000                    | 5,000                       | -                           |
| Walter Scott Giving Group – Employability worker      | -                          | 20,000                   | 20,000                      | -                           |
| State Street – Employability worker                   | -                          | 38,968                   | 38,968                      | 41,589                      |
| Charles Hayward – Employability worker                | -                          | 20,000                   | 20,000                      | 20,000                      |
| Miss Agnes Hunter's Trust -Employability worker       | -                          | 10,000                   | 10,000                      | 10,000                      |
| Other small grants – Employability worker             | 80                         | -                        | 80                          | 544                         |
| Artemis Charitable Trust - Child Advocacy             | 2,500                      | -                        | 2,500                       | -                           |
| Foundation Scotland – CYP Fund                        | -                          | 14,999                   | 14,999                      | 14,999                      |
| BBC Children in Need – Art therapy                    | -                          | 25,453                   | 25,453                      | 24,519                      |
| BBC Children in Need – Next Steps                     | -                          | 50,359                   | 50,359                      | 25,180                      |
| ELTF                                                  | (507)                      | -                        | (507)                       | (1,014)                     |
| Impact Funding Partners – Workplace Equality          | -                          | -                        | -                           | 11,009                      |
| The Robertson Trust – Cedar                           | -                          | -                        | -                           | 12,500                      |
| Bank of New York Mellon – Cedar                       | -                          | -                        | -                           | 5,000                       |
| The RS Macdonald Charitable Trust - Cedar             | -                          | 11,500                   | 11,500                      | -                           |
| The University of Edinburgh                           | 2,448                      | -                        | 2,448                       | 2,736                       |
| Barclays Project                                      | -                          | -                        | -                           | 100,000                     |
| Youth & Philanthropy Initiative                       | 6,000                      | -                        | 6,000                       | -                           |
| Comic Relief Covid 19                                 | -                          | -                        | -                           | 16,477                      |
| Foundation Scotland – Women's services                | -                          | -                        | -                           | 34,000                      |
| The Tides Foundation – Let's Talk project             | -                          | 3,681                    | 3,681                       | -                           |
| EVOC: Mental Health Practitioner                      | -                          | 19,662                   | 19,662                      | -                           |
| Big give Fund                                         | 5,160                      | -                        | 5,160                       | -                           |
| Carried forward balance                               | 15,681                     | 1,210,191                | 1,225,872                   | 1,224,013                   |

**EDINBURGH WOMEN'S AID LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**for the year ended 31 March 2022**

**3. Income from Charitable Activities**

|                                        | <b>Unrestricted<br/>Funds<br/>£</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>2022<br/>Total<br/>Funds<br/>£</b> | <b>2021<br/>Total<br/>Funds<br/>£</b> |
|----------------------------------------|-------------------------------------|-----------------------------------|---------------------------------------|---------------------------------------|
| <b><u>Grants and donations:</u></b>    |                                     |                                   |                                       |                                       |
| Brought forward balance                | 15,681                              | 1,210,191                         | 1,225,872                             | 1,224,013                             |
| <b><u>Housing Income</u></b>           |                                     |                                   |                                       |                                       |
| Housing Benefit receivable             | 377,647                             | -                                 | 377,647                               | 359,196                               |
| Direct rent and fuel                   | 41,606                              | -                                 | 41,606                                | 13,113                                |
|                                        | <hr/>                               | <hr/>                             | <hr/>                                 | <hr/>                                 |
|                                        | 419,253                             | -                                 | 419,253                               | 372,309                               |
|                                        | <hr/>                               | <hr/>                             | <hr/>                                 | <hr/>                                 |
| <b>Total grants and housing income</b> | <b>434,934</b>                      | <b>1,210,191</b>                  | <b>1,645,125</b>                      | <b>1,596,322</b>                      |
|                                        | <hr/>                               | <hr/>                             | <hr/>                                 | <hr/>                                 |

Income from charitable activities was £1,645,125 (2021: £1,596,322) of which £434,934 (2021: £391,052) was unrestricted and £1,210,191 (2021: £1,205,270) was restricted.

**4. Raising funds**

|                       | <b>2022<br/>£</b> | <b>2021<br/>£</b> |
|-----------------------|-------------------|-------------------|
| <b>Support costs:</b> |                   |                   |
| Salary cost           | 29,905            | 27,194            |
| Administration        | 2,238             | 1,046             |
|                       | <hr/>             | <hr/>             |
|                       | 32,143            | 28,240            |
|                       | <hr/>             | <hr/>             |

Expenses on raising funds were £32,143 (2021: £28,240) of which £8,933 (2021: £5,941) was unrestricted and £23,210 (2021: £22,299) was restricted.

**EDINBURGH WOMEN'S AID LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31 March 2022**

|                                                                               |                  |                  |
|-------------------------------------------------------------------------------|------------------|------------------|
| <b>5. Charitable Activities: Women's services - Refuge &amp; Resettlement</b> |                  |                  |
| <b>– Accommodation, Support, Outreach &amp; Advice</b>                        | <b>2022</b>      | <b>2021</b>      |
|                                                                               | <b>£</b>         | <b>£</b>         |
| Salary costs                                                                  | 860,168          | 699,234          |
| Training                                                                      | 17,805           | 7,699            |
| Recruitment                                                                   | 11,920           | 3,269            |
| Travel & miscellaneous workers costs                                          | 10,126           | 6,443            |
| Refuge costs                                                                  | 171,937          | 230,596          |
| Activities                                                                    | 69,791           | 36,418           |
| <b>Support cost:</b>                                                          |                  |                  |
| Admin, finance & management staff                                             | 136,314          | 120,608          |
| Office property costs                                                         | 96,192           | 83,367           |
| Administration                                                                | 16,600           | 16,437           |
| Care Commission Fees                                                          | 2,009            | 2,009            |
| Depreciation & loss on the sale of fixed assets                               | 9,710            | 3,472            |
| Bad debts                                                                     | (440)            | -                |
| Governance                                                                    | 13,358           | 8,713            |
|                                                                               | <hr/>            | <hr/>            |
|                                                                               | <b>1,415,490</b> | <b>1,218,265</b> |
|                                                                               | <hr/>            | <hr/>            |

Expenses on Women's services were £1,415,490 (2021: £1,218,265) of which £473,990 (2021: £400,111) was unrestricted and £941,500 (2021: £818,154) was restricted.

**EDINBURGH WOMEN'S AID LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**for the year ended 31 March 2022**

|                                                                                                   |                |                |
|---------------------------------------------------------------------------------------------------|----------------|----------------|
| <b>6. Charitable Activities: Children's Services – Activities, Support, Outreach &amp; Advice</b> | <b>2022</b>    | <b>2021</b>    |
|                                                                                                   | <b>£</b>       | <b>£</b>       |
| Salary costs                                                                                      | 193,903        | 167,312        |
| Training                                                                                          | 2,440          | 8,098          |
| Recruitment                                                                                       | 2,877          | 4,126          |
| Travel & miscellaneous workers costs                                                              | 4,022          | 1,377          |
| Refuge costs                                                                                      | 411            | 3,692          |
| Activities                                                                                        | 35,693         | 19,404         |
| <b>Support costs:</b>                                                                             |                |                |
| Admin, finance and management staff                                                               | 50,493         | 45,677         |
| Office property costs                                                                             | 25,916         | 20,106         |
| Administration                                                                                    | 6,098          | 5,703          |
| Care commission fees                                                                              | 254            | 263            |
| Depreciation & loss on the sale of fixed assets                                                   | 5,229          | 1,869          |
| Bad debts                                                                                         | (440)          | -              |
| Governance                                                                                        | 1,991          | 2,548          |
|                                                                                                   | <hr/>          | <hr/>          |
|                                                                                                   | <b>328,887</b> | <b>280,175</b> |
|                                                                                                   | <hr/>          | <hr/>          |

Expenses on raising funds were £328,887 (2021: £280,175) of which £34,655 (2021: £13,805) was unrestricted and £294,232 (2021: £266,370) was restricted.

**7. Support costs**

| <b>Cost type</b>                    | <b>Total Governance</b> | <b>Other</b>   | <b>Basis of</b>   |
|-------------------------------------|-------------------------|----------------|-------------------|
|                                     | <b>Allocated</b>        | <b>related</b> | <b>allocation</b> |
|                                     | <b>£</b>                | <b>£</b>       | <b>£</b>          |
| Admin, finance and management staff | 196,127                 | 7,767          | 188,360           |
| Office Property costs               | 122,108                 | -              | 122,108           |
| Administration                      | 19,790                  | -              | 19,790            |
| Audit/other professional fees       | 17,347                  | 7,160          | 10,187            |
| Bank charges                        | 1,629                   | -              | 1,629             |
| Board meetings/AGM                  | 1,700                   | 422            | 1,278             |
| Depreciation                        | 14,939                  | -              | 14,939            |
| Care commission fee                 | 2,263                   | -              | 2,263             |
|                                     | <hr/>                   | <hr/>          | <hr/>             |
|                                     | <b>375,903</b>          | <b>15,349</b>  | <b>360,554</b>    |
|                                     | <hr/>                   | <hr/>          | <hr/>             |

**EDINBURGH WOMEN'S AID LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**for the year ended 31 March 2022**

**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.

|                   | <b>Raising<br/>funds<br/>£</b> | <b>Women's<br/>Services<br/>£</b> | <b>Children's<br/>Services<br/>£</b> | <b>Total<br/>2022<br/>£</b> | <b>Total<br/>2021<br/>£</b> |
|-------------------|--------------------------------|-----------------------------------|--------------------------------------|-----------------------------|-----------------------------|
| Costs             | (32,143)                       | (1,415,490)                       | (328,887)                            | (1,776,520)                 | (1,526,680)                 |
| Donations         | 19,203                         | 128,034                           | -                                    | 147,237                     | 333,861                     |
| Grants            | -                              | 919,105                           | 306,767                              | 1,225,872                   | 1,224,013                   |
| Housing income    | -                              | 419,253                           | -                                    | 419,253                     | 372,309                     |
| Investment income | 319                            | -                                 | -                                    | 319                         | 1,072                       |
|                   | <u>(12,621)</u>                | <u>50,902</u>                     | <u>(22,120)</u>                      | <u>16,161</u>               | <u>404,575</u>              |

**9. Net Income for the Year**

This is stated after charging:

|                                    | <b>2022<br/>£</b> | <b>2021<br/>£</b> |
|------------------------------------|-------------------|-------------------|
| Depreciation                       | 14,939            | 5,341             |
| Auditor's remuneration – audit fee | 7,160             | 6,140             |
| Operating lease                    |                   |                   |
| Premise                            | 166,974           | 162,379           |
| Office equipment                   | 14,489            | 8,114             |
|                                    | <u>193,562</u>    | <u>177,974</u>    |

**EDINBURGH WOMEN'S AID LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**for the year ended 31 March 2022**

**10. Staff numbers and costs**

|                                  | <b>2022</b>      | <b>2021</b>      |
|----------------------------------|------------------|------------------|
|                                  | <b>£</b>         | <b>£</b>         |
| Wages & salaries                 | 1,156,175        | 958,630          |
| National Insurance contributions | 84,199           | 69,920           |
| Pension costs                    | 30,990           | 26,271           |
|                                  | <u>1,271,364</u> | <u>1,054,821</u> |

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

|                          | <b>Head count</b> | <b>Full time equivalent</b> |             |             |
|--------------------------|-------------------|-----------------------------|-------------|-------------|
|                          | <b>2022</b>       | <b>2021</b>                 | <b>2022</b> | <b>2021</b> |
|                          | <b>No.</b>        | <b>No.</b>                  | <b>No.</b>  | <b>No.</b>  |
| Chief Executive Officer  | 1                 | 1                           | 1           | 1           |
| Operations Managers      | 2                 | 2                           | 2           | 1           |
| Support workers          | 44                | 34                          | 27          | 28          |
| Maintenance worker       | 1                 | 1                           | 1           | 1           |
| Fundraiser               | 2                 | 1                           | 1           | 1           |
| Finance & administration | 5                 | 5                           | 4           | 3           |
|                          | <u>55</u>         | <u>44</u>                   | <u>36</u>   | <u>35</u>   |

The charity considers its key management personnel comprise the Chief Executive Office and the Managers. The total employment benefits of the key management personal was £226,267 (2021: £165,376). 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 2022**

**12. Tangible Fixed Assets**

|                       | Office<br>Equipment<br>£ | Refuge<br>Equipment<br>£ | Fixtures &<br>Fittings<br>£ | Tenant<br>Improve-<br>ments<br>£ | Vehicles<br>£ | Total<br>£ |
|-----------------------|--------------------------|--------------------------|-----------------------------|----------------------------------|---------------|------------|
| <b>Cost</b>           |                          |                          |                             |                                  |               |            |
| At 1 April 2021       | 68,239                   | 71,754                   | 6,891                       | 25,428                           | 19,020        | 191,332    |
| Additions             | 6,879                    | 11,086                   | -                           | -                                | -             | 17,965     |
| Disposals             | -                        | -                        | -                           | -                                | (4,710)       | (4,710)    |
| Revaluation           | -                        | 37,637                   | -                           | -                                | -             | 37,637     |
|                       | <hr/>                    | <hr/>                    | <hr/>                       | <hr/>                            | <hr/>         | <hr/>      |
| At 31 March 2022      | 75,118                   | 120,477                  | 6,891                       | 25,428                           | 14,310        | 242,224    |
|                       | <hr/>                    | <hr/>                    | <hr/>                       | <hr/>                            | <hr/>         | <hr/>      |
| <b>Depreciation</b>   |                          |                          |                             |                                  |               |            |
| At 31 March 2021      | 40,991                   | -                        | 6,891                       | 25,428                           | 19,020        | 92,330     |
| Charge for the Year   | 14,939                   | -                        | -                           | -                                | -             | 14,939     |
| Disposals             | -                        | -                        | -                           | -                                | (4,710)       | (4,710)    |
|                       | <hr/>                    | <hr/>                    | <hr/>                       | <hr/>                            | <hr/>         | <hr/>      |
| At 31 March 2022      | 55,930                   | -                        | 6,891                       | 25,428                           | 14,310        | 102,559    |
|                       | <hr/>                    | <hr/>                    | <hr/>                       | <hr/>                            | <hr/>         | <hr/>      |
| <b>Net book value</b> |                          |                          |                             |                                  |               |            |
| At 31 March 2022      | 19,188                   | 120,477                  | -                           | -                                | -             | 139,665    |
|                       | <hr/>                    | <hr/>                    | <hr/>                       | <hr/>                            | <hr/>         | <hr/>      |
| At 31 March 2021      | 27,248                   | 71,754                   | -                           | -                                | -             | 99,002     |
|                       | <hr/>                    | <hr/>                    | <hr/>                       | <hr/>                            | <hr/>         | <hr/>      |

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. During the year, the trustees revaluated the cost of a standard refuge kit.

**EDINBURGH WOMEN'S AID LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 31 March 2022

**13. Debtors**

|                                | <b>2022</b>   | <b>2021</b>   |
|--------------------------------|---------------|---------------|
|                                | <b>£</b>      | <b>£</b>      |
| Grants receivable              | 29,550        | 24,853        |
| Prepayments and accrued income | 45,239        | 12,846        |
|                                | <u>74,789</u> | <u>37,699</u> |

**14. Creditors : amounts falling due within one year**

|                                 | <b>2022</b>   | <b>2021</b>   |
|---------------------------------|---------------|---------------|
|                                 | <b>£</b>      | <b>£</b>      |
| Trade creditors                 | 18,337        | 14,883        |
| Accruals and other creditors    | 22,226        | 14,088        |
| Social Security and other taxes | 17,339        | 21,915        |
|                                 | <u>57,903</u> | <u>50,886</u> |

**15. Operating lease commitments**

At 31 March 2022 the charity had total commitments under non-cancellable operating leases, payable as follows:-

|                          | <b>2022</b>       | <b>2022</b>   | <b>2021</b>       | <b>2021</b>   |
|--------------------------|-------------------|---------------|-------------------|---------------|
|                          | <b>Land &amp;</b> | <b>Other</b>  | <b>Land &amp;</b> | <b>Other</b>  |
|                          | <b>buildings</b>  | <b>£</b>      | <b>buildings</b>  | <b>£</b>      |
|                          | <b>£</b>          |               | <b>£</b>          |               |
| Expiring:                |                   |               |                   |               |
| Within one year          | 161,289           | 9,987         | 166,593           | 6,828         |
| Within one to five years | -                 | 24,120        | -                 | 16,455        |
|                          | <u>161,289</u>    | <u>34,107</u> | <u>166,593</u>    | <u>23,283</u> |

EDINBURGH WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

16. Unrestricted funds

|                                     | Balance<br>31.03.21<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>£ | Balance<br>31.03.22<br>£ |
|-------------------------------------|--------------------------|----------------|------------------|----------------|--------------------------|
| General                             | 757,597                  | 582,490        | (450,964)        | 20,703         | 909,826                  |
| <u>Designated funds:</u>            |                          |                |                  |                |                          |
| Building and capital asset reserves |                          |                |                  |                |                          |
| Refuge equipment                    | 71,754                   | -              | -                | 48,723         | 120,477                  |
| Vehicle replacement                 | 15,000                   | -              | -                | -              | 15,000                   |
| Property repairs                    | 10,000                   | -              | -                | -              | 10,000                   |
| Digitalisation                      | 25,000                   | -              | -                | -              | 25,000                   |
| Kathleen Dyson Fund                 | 2,776                    | -              | (2,776)          | -              | -                        |
| Project funds                       |                          |                |                  |                |                          |
| M&E Students                        | 18,000                   | -              | (18,000)         | -              | -                        |
| Cedar Project                       | 30,000                   | -              | (12,500)         | -              | 17,500                   |
| Digitalisation Internship           | 20,000                   | -              | -                | -              | 20,000                   |
| Crisis workers                      | 30,500                   | -              | -                | -              | 30,500                   |
| Housing policy                      | 3,200                    | -              | -                | -              | 3,200                    |
| CYP Advocacy Worker                 | 18,800                   | -              | (18,800)         | -              | -                        |
| Studentship                         | 2,124                    | -              | (2,124)          | -              | -                        |
| Women Support Services<br>(WSS)     | 30,000                   | -              | -                | -              | 30,000                   |
| EDDACS                              | 40,000                   | -              | (12,414)         | -              | 27,586                   |
|                                     | <u>1,074,751</u>         | <u>582,490</u> | <u>(517,578)</u> | <u>69,426</u>  | <u>1,209,089</u>         |

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 Edinburgh Women's Aid's premises, including furniture, fixtures, automobiles and equipment necessary for the effective operation of the organisation, including the refuge kits. The movement in the year is to set aside funds to help with the ongoing digitalisation of operations.

**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 Edinburgh Women's Aid, 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. During the current year it was agreed to reallocate this fund towards the digitalisation fund and to fund a crisis workers and housing project post as funding comes to an end for these roles.

# EDINBURGH WOMEN'S AID LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

### 16. Unrestricted funds (continued)

**Kathleen Dyson Fund:** this fund was created last year following an amount bequeathed from the estate of Kathleen Dyson it 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 Edinburgh Women's Aid.

**Project Funds:** These are funds set aside by the directors to fund specific projects and job positions as current funding comes to an end so that services are not stopped or to expand services in the particular area, such as the support of an apprentice to EDDACS service for the next two years.

|                                     | Balance<br>31.03.20 | Income         | Expenditure      | Transfers     | Balance<br>31.03.21 |
|-------------------------------------|---------------------|----------------|------------------|---------------|---------------------|
|                                     | £                   | £              | £                | £             | £                   |
| General                             | 555,153             | 720,985        | (419,857)        | (98,684)      | 757,597             |
| <b>Designated funds:</b>            |                     |                |                  |               |                     |
| Building and capital asset reserves |                     |                |                  |               |                     |
| Refuge equipment                    | 71,754              | -              | -                | -             | 71,754              |
| Vehicle replacement                 | 30,000              | -              | -                | (15,000)      | 15,000              |
| Property repairs                    | 10,000              | -              | -                | -             | 10,000              |
| Digitalisation                      | -                   | -              | -                | 25,000        | 25,000              |
| Fiona McLean Innovation Fund        | 24,434              | -              | -                | (24,434)      | -                   |
| Kathleen Dyson Fund                 | 61,776              | -              | -                | (59,000)      | 2,776               |
| Project funds                       |                     |                |                  |               |                     |
| M&E Students                        | -                   | -              | -                | 18,000        | 18,000              |
| Cedar Project                       | -                   | -              | -                | 30,000        | 30,000              |
| Digitalisation Internship           | -                   | -              | -                | 20,000        | 20,000              |
| Crisis workers                      | -                   | -              | -                | 30,500        | 30,500              |
| Housing policy                      | -                   | -              | -                | 3,200         | 3,200               |
| CYP Advocacy Worker                 | -                   | -              | -                | 18,800        | 18,800              |
| Studentship                         | -                   | -              | -                | 2,124         | 2,124               |
| Women Support Services (WSS)        | -                   | -              | -                | 30,000        | 30,000              |
| EDDACS                              | -                   | -              | -                | 40,000        | 40,000              |
|                                     | <u>753,117</u>      | <u>720,985</u> | <u>(419,857)</u> | <u>20,506</u> | <u>1,074,751</u>    |

# EDINBURGH WOMEN'S AID LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

### 17. Restricted funds

|                                                    | Balance<br>31.03.21<br>£ | Income           | Expenditure<br>£   | Transfers<br>£  | Balance<br>31.03.22<br>£ |
|----------------------------------------------------|--------------------------|------------------|--------------------|-----------------|--------------------------|
| Housing Support                                    | -                        | 423,242          | (423,242)          | -               | -                        |
| CEC Children & Families                            | 9,919                    | 64,787           | (65,897)           | (8,809)         | -                        |
| SG: CYP Fund                                       | 15,130                   | 81,669           | (96,799)           | -               | -                        |
| SG: Equally Safe Fund VAWG- CYP                    | 29,779                   | 24,598           | (24,652)           | (29,725)        | -                        |
| SG – Equally Safe Fund VAWG - WSS                  | -                        | 261,684          | (261,684)          | -               | -                        |
| SG – Equally Safe Fund – Polish Worker             | -                        | 62,500           | (65,800)           | 3,300           | -                        |
| Cedar project                                      | 3,125                    | 61,000           | (52,625)           | -               | 11,500                   |
| Child Advocacy                                     | -                        | 14,999           | (14,999)           | -               | -                        |
| Employability Worker                               | 20,472                   | 88,968           | (82,467)           | (9,731)         | 17,242                   |
| Arts Therapy                                       | 4,069                    | 25,453           | (29,116)           | (406)           | -                        |
| BBC Children in Need -Next steps                   | 4,087                    | 50,359           | (35,828)           | (18,618)        | -                        |
| Barclays Project                                   | 80,000                   | 3,681            | (83,511)           | (170)           | -                        |
| EVOC for Mental Health Practitioner                | -                        | 19,662           | -                  | -               | 19,662                   |
| Inspiring Scotland SG -Workforce<br>Wellbeing Fund | -                        | 5,000            | -                  | -               | 5,000                    |
| SG – Social Care Bonus                             | -                        | 22,589           | (22,322)           | (267)           | -                        |
| Foundation Scotland – Christmas<br>Appeal          | 5,000                    | -                | -                  | (5,000)         | -                        |
|                                                    | <u>171,581</u>           | <u>1,210,191</u> | <u>(1,258,942)</u> | <u>(69,426)</u> | <u>53,404</u>            |

The purposes of the above funds were as follows:-

**Housing Support:** funding to support women maintain their own tenancies and provide support services to women in shared refuge accommodation.

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

**Scottish Government CYP Fund:** funding for the Children's Outreach service.

**Scottish Government Equally Safe Fund VAWG - CYP:** funding to employ an Outreach Worker to develop and support 'drop in' services in various areas of Edinburgh.

**Scottish Government – equally Safe Fund VAWG - WSS:** funding to support Independent Domestic Abuse Advisor capacity to support the work of the Domestic Abuse Court.

**Scottish Government – equally Safe Fund – Polish worker:** funding to employ a Polish worker to support the Polish communities within Edinburgh in responding to Covid -19.

EDINBURGH WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

17. Restricted funds (cont)

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

**Youth & Philanthropy Initiative:** Fundraising initiative in schools – that can be used to support the work of EWA and should have been treated as unrestricted in previous years so the funds have been transferred in the current year.

**Child Advocacy:** funding received to support the children of parents or carers who are involved in the court services. Previous funder - Esmee Fairbairn Foundation.

**Employability Worker:** our Employability Project provides group work sessions and 1:1 support for women to enable them to access employment and learning opportunities that have been inhibited as a result of domestic abuse. Funding for the Works4women employer engagement project.

**Arts Therapy:** funding received from BBC Children in Need to support the children and young people affected by domestic abuse.

**Workplace Equality:** funding received to support the Works4women Employer engagement project.

**Next Steps:** funding received from BBC Children in Need to support the children and young people affected by domestic abuse and further isolated by Covid-19.

**Barclays Project:** funding to provide crisis support to women and their children with no access to food, clothing, or furniture.

**Foundation Scotland:** Funding to provide crisis support to women and their children.

**EVOC for Mental Health Practitioner:** Funding received from Edinburgh Voluntary Organisation Council to support women, children and young people affected by mental health.

**Workforce Wellbeing Fund:** Funding received from Inspiring Scotland on behalf of Scottish Government, for improving the wellbeing of adult social work and social care staff.

**Scottish Government Social Care bonus award:** Award by the Scottish Government to health and social care staff as a thank you for their contribution during the Covid 19 pandemic.

# EDINBURGH WOMEN'S AID LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

### 17. Restricted funds (cont)

|                                        | Balance<br>31.03.20<br>£ | Income<br>£      | Expenditure<br>£   | Transfers<br>£  | Balance<br>31.03.21<br>£ |
|----------------------------------------|--------------------------|------------------|--------------------|-----------------|--------------------------|
| Housing Support                        | -                        | 416,709          | (420,850)          | 4,141           | -                        |
| CEC Children & Families                | -                        | 63,959           | (54,040)           | -               | 9,919                    |
| SG: CYP Fund                           | 8,039                    | 84,047           | (76,956)           | -               | 15,130                   |
| SG: Equally Safe Fund- CYP Fund        | 16,681                   | 247,000          | (247,000)          | -               | -                        |
| Cedar project                          | 10,109                   | 63,065           | (69,569)           | (480)           | -                        |
| Youth & Philanthropy Initiative        | 7,386                    | -                | -                  | (7,386)         | -                        |
| Youth & Philanthropy Initiative        | 3,000                    | -                | -                  | (3,000)         | -                        |
| Child Advocacy                         | 10,219                   | 14,999           | (25,218)           | -               | -                        |
| Employability Worker                   | 25,502                   | 71,589           | (69,119)           | (7,500)         | 20,472                   |
| Arts Therapy                           | 4,182                    | 24,519           | (24,632)           | -               | 4,069                    |
| Workplace Equality Fund                | 3,522                    | 11,009           | (11,009)           | (3,522)         | -                        |
| BBC Children in Need -Next steps       | -                        | 25,180           | (21,585)           | 492             | 4,087                    |
| Barclays Project                       | -                        | 100,000          | (16,749)           | (3,251)         | 80,000                   |
| Foundation Scotland – CYP              | -                        | 34,000           | (34,000)           | -               | -                        |
| Foundation Scotland – Christmas Appeal | -                        | 5,000            | -                  | -               | (5,000)                  |
|                                        | <u>88,640</u>            | <u>1,210,270</u> | <u>(1,106,823)</u> | <u>(20,506)</u> | <u>171,581</u>           |

### 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.

**EDINBURGH WOMEN'S AID LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 31 March 2022

**20. Analysis of net assets between funds**

|                                    | General<br>Funds<br>£ | Designated<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>£ |
|------------------------------------|-----------------------|--------------------------|--------------------------|---------------------|
| Tangible fixed assets              | 19,188                | 120,477                  | -                        | 139,665             |
| Current assets                     | 948,541               | 178,786                  | 53,404                   | 1,180,731           |
| Current liabilities                | (57,903)              | -                        | -                        | (57,903)            |
|                                    | <hr/>                 | <hr/>                    | <hr/>                    | <hr/>               |
| <b>Net assets at 31 March 2022</b> | <b>909,826</b>        | <b>299,263</b>           | <b>53,404</b>            | <b>1,262,493</b>    |
|                                    | <hr/>                 | <hr/>                    | <hr/>                    | <hr/>               |
|                                    | General<br>Funds<br>£ | Designated<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>£ |
| Tangible fixed assets              | 27,248                | 71,754                   | -                        | 99,002              |
| Current assets                     | 900,425               | 126,210                  | 171,581                  | 1,198,216           |
| Current liabilities                | (50,886)              | -                        | -                        | (50,886)            |
|                                    | <hr/>                 | <hr/>                    | <hr/>                    | <hr/>               |
| <b>Net assets at 31 March 2021</b> | <b>876,787</b>        | <b>197,964</b>           | <b>171,581</b>           | <b>1,246,332</b>    |
|                                    | <hr/>                 | <hr/>                    | <hr/>                    | <hr/>               |

**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 3% 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                              | 2022<br>£ | 2021<br>£ |
|---------------------------------------------------|-----------|-----------|
| Contributions payable by the company for the year | 30,990    | 26,271    |
|                                                   | <hr/>     | <hr/>     |

**22. Related party transactions**

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