

Company registration number: SC289607

Charity registration number: 22169

## Motherwell & District Women's Aid

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2019

Alexander Marshall  
84 Hamilton Road  
Motherwell  
Lanarkshire  
ML1 3BY



## **Motherwell & District Women's Aid**

### **Reference and Administrative Details**

|                                    |                                                                                                                                                                                                                                                                                                           |
|------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Trustees</b>                    | A Robertson (appointed 22 October 2018)<br>S A McGleish (appointed 7 August 2018)<br>S Nelson (resigned 7 August 2018)<br>Lisa L H Hughes (appointed 22 October 2018)<br>S Allison (resigned 7 August 2018)<br>M T Taylor (appointed 22 October 2018)<br>S McGleish (resigned 7 August 2018)<br>J B Bryce |
| <b>Secretary</b>                   | J B Bryce                                                                                                                                                                                                                                                                                                 |
| <b>Principal Office</b>            | Unit 41A Flemington Court<br>Flemington Industrial Estate<br>Craigneuk Street<br>Motherwell<br>Lanarkshire<br>ML1 2NT<br><br>The charity is incorporated in Scotland.                                                                                                                                     |
| <b>Company Registration Number</b> | SC289607                                                                                                                                                                                                                                                                                                  |
| <b>Charity Registration Number</b> | 22169                                                                                                                                                                                                                                                                                                     |
| <b>Independent Examiner</b>        | Alexander Marshall<br>84 Hamilton Road<br>Motherwell<br>Lanarkshire<br>ML1 3BY                                                                                                                                                                                                                            |

# **Motherwell & District Women's Aid**

## **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2019.

### **Objectives and activities**

#### ***Objects and aims***

Everyone has the human right to live in safety and free from violence and abuse. Women are the majority of victims of domestic abuse. Domestic abuse is a violation of women and their children's human rights. It is the result of an abuse of power and control, and is rooted in the historical status and inequality of women in society.

Our aims are to:

Empower women who have been affected by domestic abuse to live independent lives free from fear and abuse.

Keep the voice of the survivor at the heart of everything we do.

Meet the needs of women and children affected by domestic abuse.

Provide services run by women that are based on listening to survivors and responding to what they define as their needs.

Challenge and highlight the disadvantages which result from domestic abuse.

Support and reflect diversity and promote equality of opportunity.

Promote cohesive inter-agency responses to domestic abuse and develop partnerships to work towards a society in which domestic abuse is no longer tolerated.

Our aims have been developed from listening to our service users. Motherwell & District Women's Aid understands the importance of being listened to, being believed and not being judged. Also it is crucial that service users know that there is a way out of abuse and that they do have choices. We have a philosophy of empowerment as we recognise that a major aspect of abuse results from loss of control. That is why we will give service users the support they require to allow them to regain autonomy of their life.

This is achieved through the following:

- Confidentiality
- 24 hour helpline
- One-to-one counselling
- Formal/informal support
- Information and advice
- Advocacy
- Safe environment
- Support group
- Temporary safe accommodation
- Partnership working
- Education in the wider community
- Fundraising events
- Acting as a pressure group

This level of service is available to all women, young people and children accessing our service.

# **Motherwell & District Women's Aid**

## **Trustees' Report**

### **Financial review**

#### ***Policy on reserves***

The overall aim of the charity is to maintain sufficient reserves to allow the continuance of operations should any unforeseen circumstances occur.

The statement of financial activity shows a net deficit of £10,405, which the trustees consider to be disappointing, and actions will be implemented to secure increased funding where possible and to manage costs. Overall reserves are £81,484 of which £49,773 are restricted funds.

#### ***Principal funding sources***

The principal funding sources to enable the charity to achieve its objectives are North Lanarkshire Council and the Scottish Executive.

### **Structure, governance and management**

#### ***Nature of governing document***

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 the members are required to contribute an amount not exceeding £1.

#### ***Recruitment and appointment of trustees***

An individual over the age of eighteen may apply to be a trustee and their appointment is subject to approval by the current Executive Committee.

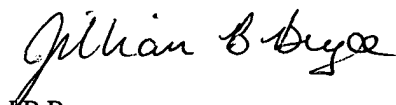
#### ***Organisational structure***

The charity is managed on a day to day basis by M A Jones, who reports directly to the Trustees.

### **Small companies provision statement**

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 18 November 2019 and signed on its behalf by:



J B Bryce  
Company Secretary and Trustee

## **Motherwell & District Women's Aid**

### **Independent Examiner's Report to the trustees of Motherwell & District Women's Aid**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2019 which are set out on pages 5 to 16.

#### **Respective responsibilities of trustees and examiner**

As the charity's trustees of Motherwell & District Women's Aid (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Motherwell & District Women's Aid are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Since Motherwell & District Women's Aid's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants of Scotland, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Motherwell & District Women's Aid as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr David Marshall  
The Institute of Chartered Accountants of Scotland

84 Hamilton Road  
Motherwell  
Lanarkshire  
ML1 3BY

19 November 2019

## Motherwell & District Women's Aid

### Statement of Financial Activities for the Year Ended 31 March 2019 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

|                                    | Note | Unrestricted funds<br>£ | Restricted funds<br>£ | Total<br>2019<br>£ |
|------------------------------------|------|-------------------------|-----------------------|--------------------|
| <b>Income and Endowments from:</b> |      |                         |                       |                    |
| Donations and legacies             | 3    | 21,487                  | -                     | 21,487             |
| Charitable activities              | 4    | -                       | 282,915               | 282,915            |
| Total income                       |      | 21,487                  | 282,915               | 304,402            |
| <b>Expenditure on:</b>             |      |                         |                       |                    |
| Charitable activities              | 5    | (53,567)                | (261,240)             | (314,807)          |
| Total expenditure                  |      | (53,567)                | (261,240)             | (314,807)          |
| Net (expenditure)/income           |      | (32,080)                | 21,675                | (10,405)           |
| Net movement in funds              |      | (32,080)                | 21,675                | (10,405)           |
| <b>Reconciliation of funds</b>     |      |                         |                       |                    |
| Total funds brought forward        |      | 63,791                  | 28,098                | 91,889             |
| Total funds carried forward        | 17   | 31,711                  | 49,773                | 81,484             |
|                                    | Note | Unrestricted funds<br>£ | Restricted funds<br>£ | Total<br>2018<br>£ |
| <b>Income and Endowments from:</b> |      |                         |                       |                    |
| Donations and legacies             | 3    | 2,389                   | -                     | 2,389              |
| Charitable activities              | 4    | -                       | 372,836               | 372,836            |
| Total income                       |      | 2,389                   | 372,836               | 375,225            |
| <b>Expenditure on:</b>             |      |                         |                       |                    |
| Charitable activities              | 5    | -                       | (357,672)             | (357,672)          |
| Total expenditure                  |      | -                       | (357,672)             | (357,672)          |
| Net income                         |      | 2,389                   | 15,164                | 17,553             |
| Transfers between funds            |      | (4,781)                 | 4,781                 | -                  |
| Net movement in funds              |      | (2,392)                 | 19,945                | 17,553             |
| <b>Reconciliation of funds</b>     |      |                         |                       |                    |
| Total funds brought forward        |      | 66,183                  | 8,153                 | 74,336             |
| Total funds carried forward        | 17   | 63,791                  | 28,098                | 91,889             |

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2018 is shown in note 17.

# Motherwell & District Women's Aid

(Registration number: SC289607)

## Balance Sheet as at 31 March 2019

|                                                                | Note | 2019<br>£       | 2018<br>£       |
|----------------------------------------------------------------|------|-----------------|-----------------|
| <b>Fixed assets</b>                                            |      |                 |                 |
| Tangible assets                                                | 11   | 148,081         | 149,540         |
| <b>Current assets</b>                                          |      |                 |                 |
| Debtors                                                        | 12   | 26,605          | 17,977          |
| Cash at bank and in hand                                       |      | <u>774</u>      | <u>7,336</u>    |
|                                                                |      | 27,379          | 25,313          |
| <b>Creditors: Amounts falling due within one year</b>          | 13   | <u>(34,186)</u> | <u>(16,351)</u> |
| <b>Net current (liabilities)/assets</b>                        |      | <u>(6,807)</u>  | <u>8,962</u>    |
| <b>Total assets less current liabilities</b>                   |      | 141,274         | 158,502         |
| <b>Creditors: Amounts falling due after more than one year</b> | 14   | <u>(59,790)</u> | <u>(66,613)</u> |
| <b>Net assets</b>                                              |      | <u>81,484</u>   | <u>91,889</u>   |
| <b>Funds of the charity:</b>                                   |      |                 |                 |
| <b>Restricted funds</b>                                        |      | 49,773          | 28,098          |
| <b>Unrestricted income funds</b>                               |      |                 |                 |
| Unrestricted funds                                             |      | <u>31,711</u>   | <u>63,791</u>   |
| <b>Total funds</b>                                             | 17   | <u>81,484</u>   | <u>91,889</u>   |

For the financial year ending 31 March 2019 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

### Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 5 to 16 were approved by the trustees, and authorised for issue on 18 November 2019 and signed on their behalf by:



J B Bryce  
Company Secretary and Trustee

## **Motherwell & District Women's Aid**

### **Notes to the Financial Statements for the Year Ended 31 March 2019**

#### **1 Charity status**

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The organisation is a private limited company incorporated in the United Kingdom and registered in Scotland with the registration number SC289607.

The address of its registered office is:

Unit 41A Flemington Court  
Flemington Industrial Estate  
Craigneuk Street  
Motherwell  
Lanarkshire  
ML1 2NT

These financial statements were authorised for issue by the trustees on 18 November 2019.

#### **2 Accounting policies**

##### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### **Statement of compliance**

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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

##### **Basis of preparation**

Motherwell & District Women's Aid meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

These financial statements have been presented in Sterling, which is the company's functional currency. All financial information is presented in Sterling and has been rounded to the nearest pound.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

##### **Exemption from preparing a cash flow statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

## **Motherwell & District Women's Aid**

### **Notes to the Financial Statements for the Year Ended 31 March 2019**

#### **Income and endowments**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

#### ***Donations and legacies***

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

#### ***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### ***Charitable activities***

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

## **Motherwell & District Women's Aid**

### **Notes to the Financial Statements for the Year Ended 31 March 2019**

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| <b>Asset class</b>  | <b>Depreciation method and rate</b> |
|---------------------|-------------------------------------|
| Freehold property   | 2% on cost                          |
| Fixtures & fittings | 25% on cost                         |

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

## **Motherwell & District Women's Aid**

### **Notes to the Financial Statements for the Year Ended 31 March 2019**

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### **Financial instruments**

##### ***Classification***

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

##### ***Recognition and measurement***

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

## Motherwell & District Women's Aid

### Notes to the Financial Statements for the Year Ended 31 March 2019

#### 3 Income from donations and legacies

|                                                       | Unrestricted<br>funds | Total<br>2019<br>£ | Total<br>2018<br>£ |
|-------------------------------------------------------|-----------------------|--------------------|--------------------|
|                                                       | General<br>£          |                    |                    |
| Donations and legacies;                               |                       |                    |                    |
| Donations from companies, trusts and similar proceeds | 2,487                 | 2,487              | 2,389              |
| Grants, including capital grants;                     |                       |                    |                    |
| Grants from other charities                           | 19,000                | 19,000             | -                  |
|                                                       | <u>21,487</u>         | <u>21,487</u>      | <u>2,389</u>       |

#### 4 Income from rendering of services

|                           | Restricted<br>funds<br>£ | Total<br>2019<br>£ | Total<br>2018<br>£ |
|---------------------------|--------------------------|--------------------|--------------------|
| Scottish Executive        | 87,051                   | 87,051             | 107,749            |
| North Lanarkshire Council | 195,864                  | 195,864            | 265,087            |
|                           | <u>282,915</u>           | <u>282,915</u>     | <u>372,836</u>     |

#### 5 Expenditure on charitable activities

|                           | Unrestricted<br>funds | Restricted<br>funds | Total<br>2019<br>£ |
|---------------------------|-----------------------|---------------------|--------------------|
|                           | General<br>£          | £                   |                    |
| Safe refuge accommodation | 38,229                | 101,053             | 139,282            |
| Women's support           | -                     | 94,379              | 94,379             |
| Children's support        | 4,573                 | 65,808              | 70,381             |
|                           | <u>42,802</u>         | <u>261,240</u>      | <u>304,042</u>     |

|                           | Activity<br>undertaken<br>directly<br>£ | Activity<br>support costs<br>£ | Total<br>2019<br>£ | Total<br>2018<br>£ |
|---------------------------|-----------------------------------------|--------------------------------|--------------------|--------------------|
| Safe refuge accommodation | 133,689                                 | 5,593                          | 139,282            | 165,050            |
| Women's support           | 94,379                                  | -                              | 94,379             | 96,575             |
| Children's support        | 70,381                                  | -                              | 70,381             | 94,732             |
|                           | <u>298,449</u>                          | <u>5,593</u>                   | <u>304,042</u>     | <u>356,357</u>     |

£42,802 (2018 - £Nil) of the above expenditure was attributable to unrestricted funds and £261,240 (2018 - £356,357) to restricted funds.

## Motherwell & District Women's Aid

### Notes to the Financial Statements for the Year Ended 31 March 2019

In addition to the expenditure analysed above, there are also governance costs of £10,764 (2018 - £9,123) which relate directly to charitable activities. See note 6 for further details.

#### 6 Analysis of governance and support costs

##### Support costs allocated to charitable activities

| Basis of allocation | Finance costs<br>£ | Total<br>2019<br>£ |
|---------------------|--------------------|--------------------|
| Utilisation         | <u>5,593</u>       | <u>5,593</u>       |

##### Governance costs

|                                         | Unrestricted<br>funds<br><br>General<br>£ | Total<br>2019<br>£ | Total<br>2018<br>£ |
|-----------------------------------------|-------------------------------------------|--------------------|--------------------|
| Independent examiner fees               |                                           |                    |                    |
| Examination of the financial statements | 3,974                                     | 3,974              | (5,359)            |
| Other fees paid to examiners            | 809                                       | 809                | (385)              |
| Legal fees                              | <u>5,982</u>                              | <u>5,982</u>       | <u>14,867</u>      |
|                                         | <u>10,765</u>                             | <u>10,765</u>      | <u>9,123</u>       |

#### 7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 8 Staff costs

The aggregate payroll costs were as follows:

|                                          | 2019<br>£      | 2018<br>£      |
|------------------------------------------|----------------|----------------|
| <b>Staff costs during the year were:</b> |                |                |
| Wages and salaries                       | 138,152        | 153,109        |
| Social security costs                    | 9,451          | 10,802         |
| Pension costs                            | 3,652          | 3,505          |
| Other staff costs                        | <u>2,538</u>   | <u>2,216</u>   |
|                                          | <u>153,793</u> | <u>169,632</u> |

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was 6 (2018 - 6).

## Motherwell & District Women's Aid

### Notes to the Financial Statements for the Year Ended 31 March 2019

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £51,972 (2018 - £49,363).

#### 9 Independent examiner's remuneration

|                                         | 2019<br>£    | 2018<br>£      |
|-----------------------------------------|--------------|----------------|
| Examination of the financial statements | <u>3,974</u> | <u>(5,359)</u> |
| <b>Other fees to examiners</b>          |              |                |
| All other services                      | <u>809</u>   | <u>(385)</u>   |

#### 10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 11 Tangible fixed assets

|                       | Land and<br>buildings<br>£ | Fixtures,<br>fittings and<br>equipment<br>£ | Total<br>£     |
|-----------------------|----------------------------|---------------------------------------------|----------------|
| <b>Cost</b>           |                            |                                             |                |
| At 1 April 2018       | <u>153,765</u>             | <u>10,022</u>                               | <u>163,787</u> |
| At 31 March 2019      | <u>153,765</u>             | <u>10,022</u>                               | <u>163,787</u> |
| <b>Depreciation</b>   |                            |                                             |                |
| At 1 April 2018       | 5,374                      | 8,873                                       | 14,247         |
| Charge for the year   | <u>1,075</u>               | <u>384</u>                                  | <u>1,459</u>   |
| At 31 March 2019      | <u>6,449</u>               | <u>9,257</u>                                | <u>15,706</u>  |
| <b>Net book value</b> |                            |                                             |                |
| At 31 March 2019      | <u>147,316</u>             | <u>765</u>                                  | <u>148,081</u> |
| At 31 March 2018      | <u>148,391</u>             | <u>1,149</u>                                | <u>149,540</u> |

#### 12 Debtors

|               | 2019<br>£     | 2018<br>£     |
|---------------|---------------|---------------|
| Trade debtors | <u>26,605</u> | <u>17,977</u> |

# Motherwell & District Women's Aid

## Notes to the Financial Statements for the Year Ended 31 March 2019

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

|                                    | 2019<br>£     | 2018<br>£     |
|------------------------------------|---------------|---------------|
| Bank overdrafts                    | 20,034        | -             |
| Bank loans                         | 6,823         | 6,447         |
| Trade creditors                    | 817           | 614           |
| Other taxation and social security | 3,517         | 3,283         |
| Other creditors                    | 372           | 1,942         |
| Accruals                           | 2,623         | 4,065         |
|                                    | <u>34,186</u> | <u>16,351</u> |

Creditors due within one year includes the following liabilities, on which security has been given by the charity:

|           | 2019<br>£    | 2018<br>£    |
|-----------|--------------|--------------|
| Bank loan | <u>6,823</u> | <u>6,447</u> |

Bank of Scotland hold a standard security over the property owned by the charity.

### 14 Creditors: amounts falling due after one year

|            | 2019<br>£     | 2018<br>£     |
|------------|---------------|---------------|
| Bank loans | <u>59,790</u> | <u>66,613</u> |

Creditors amounts falling due after more than one year includes the following liabilities, on which security has been given by the charity:

|           | 2019<br>£     | 2018<br>£     |
|-----------|---------------|---------------|
| Bank Loan | <u>59,790</u> | <u>66,613</u> |

Bank of Scotland hold a standard security over the property owned by the charity.

Included in the creditors are the following amounts due after more than five years:

|                                           | 2019<br>£     | 2018<br>£     |
|-------------------------------------------|---------------|---------------|
| After more than five years by instalments | <u>28,146</u> | <u>36,758</u> |

## Motherwell & District Women's Aid

### Notes to the Financial Statements for the Year Ended 31 March 2019

#### 15 Obligations under leases and hire purchase contracts

##### Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

|                            | 2019<br>£     | 2018<br>£     |
|----------------------------|---------------|---------------|
| <b>Land and buildings</b>  |               |               |
| Within one year            | 8,540         | 8,540         |
| Between one and five years | 4,270         | 12,810        |
|                            | <u>12,810</u> | <u>21,350</u> |
| <b>Other</b>               |               |               |
| Within one year            | 955           | 385           |
| Between one and five years | 1,423         | -             |
|                            | <u>2,378</u>  | <u>385</u>    |

During the year lease payments of £1,442 were recognised as an expense (2018 - £2,157).

#### 16 Pension and other schemes

##### Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £3,652 (2018 - £3,505).

Contributions are allocated between restricted and unrestricted reserves based on the funding sources of the activities undertaken by staff.

#### 17 Funds

|                               | Balance at 1<br>April 2018<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Balance at 31<br>March 2019<br>£ |
|-------------------------------|---------------------------------|----------------------------|----------------------------|----------------------------------|
| <b>Unrestricted funds</b>     |                                 |                            |                            |                                  |
| <i>General</i>                |                                 |                            |                            |                                  |
| General Funds                 | 63,791                          | 21,487                     | (53,567)                   | 31,711                           |
| <b>Restricted funds</b>       |                                 |                            |                            |                                  |
| Scottish Executive            | 11,701                          | 87,051                     | (65,808)                   | 32,944                           |
| NLC Housing Support           | -                               | 101,053                    | (101,053)                  | -                                |
| Scottish Office               | 16,397                          | 94,811                     | (94,379)                   | 16,829                           |
| <b>Total restricted funds</b> | <u>28,098</u>                   | <u>282,915</u>             | <u>(261,240)</u>           | <u>49,773</u>                    |
| <b>Total funds</b>            | <u>91,889</u>                   | <u>304,402</u>             | <u>(314,807)</u>           | <u>81,484</u>                    |

## Motherwell & District Women's Aid

### Notes to the Financial Statements for the Year Ended 31 March 2019

#### 18 Analysis of net assets between funds

|                       | Unrestricted<br>funds | Restricted<br>funds | Total funds   |
|-----------------------|-----------------------|---------------------|---------------|
|                       | General<br>£          | £                   | £             |
| Tangible fixed assets | 125,687               | 22,394              | 148,081       |
| Current assets        | -                     | 27,379              | 27,379        |
| Current liabilities   | (34,186)              | -                   | (34,186)      |
| Creditors over 1 year | (59,790)              | -                   | (59,790)      |
| Total net assets      | <u>31,711</u>         | <u>49,773</u>       | <u>81,484</u> |

#### 19 Related party transactions

There were no related party transactions in the year.