

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 2020



Alexander Marshall
84 Hamilton Road
Motherwell
Lanarkshire
ML1 3BY

Motherwell & District Women's Aid

Reference and Administrative Details

Trustees	A Robertson S A McGleish L H Hughes M T Taylor G Dolan (appointed 15 September 2020) J B Bryce (resigned 1 November 2020)
Secretary	J B Bryce
Principal Office	Unit 41A Flemington Court Flemington Industrial Estate Craigneuk Street Motherwell Lanarkshire ML1 2NT The charity is incorporated in Scotland.
Company Registration Number	SC289607
Charity Registration Number	22169
Solicitors	BTO Solicitors LLP 48 St Vincent Street Glasgow G2 5HS
Independent Examiner	Alexander Marshall 84 Hamilton Road Motherwell Lanarkshire 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 2020.

Objectives and activities

Objects and aims

Motherwell & District Women's Aid provides specialist responsive domestic abuse services to women, children and young people who have experienced domestic abuse, who are at risk of experiencing domestic abuse or who are seeking to escape. The service operates from a central office in Motherwell and offers refuge accommodation for women and children in Motherwell, Bellshill, Wishaw and outlying areas.

The service aims and objectives, are to 'offer support and advice to women and children who have been affected by domestic abuse. We offer temporary safe accommodation when it is needed. We raise awareness of Domestic abuse within the community and promote Equalities. We support woman and children in a person centred way by listening and believing them and individualising plans to suit needs.

We work together collaboratively with partners in third sector and within Statutory services to share knowledge and influence area for improvement.

Financial review

The trustees note that the current year income has significantly increased compared to that of the prior year. This is due to a backdated increase in housing benefit income received in the year.

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 surplus of £53,612, which the trustees consider to be positive, and aim to continue to secure this level of funding as well as to manage costs.

Overall reserves are £177,904 of which £139,722 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.

Motherwell & District Women's Aid

Trustees' Report

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 30 November 2020 and signed on its behalf by:

A handwritten signature in black ink, reading "Susan A. McGleish". The signature is written in a cursive style with a large initial 'S'.

S A McGleish
Trustee

Motherwell & District Women's Aid

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

I report on the accounts of the charity for the year ended 31 March 2020 which are set out on pages 5 to 17.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations

- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations have not been met, or

2. to which, in my opinion, attention should be drawn 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

1 December 2020

Motherwell & District Women's Aid

Statement of Financial Activities for the Year Ended 31 March 2020 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	22,884	-	22,884
Charitable activities	4	-	452,772	452,772
Total income		<u>22,884</u>	<u>452,772</u>	<u>475,656</u>
Expenditure on:				
Charitable activities	5	<u>(16,413)</u>	<u>(405,632)</u>	<u>(422,045)</u>
Total expenditure		<u>(16,413)</u>	<u>(405,632)</u>	<u>(422,045)</u>
Net income		<u>6,471</u>	<u>47,140</u>	<u>53,611</u>
Net movement in funds		6,471	47,140	53,611
Reconciliation of funds				
Total funds brought forward		<u>31,711</u>	<u>92,582</u>	<u>124,293</u>
Total funds carried forward	17	<u>38,182</u>	<u>139,722</u>	<u>177,904</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2019 £
Income and Endowments from:				
Donations and legacies	3	21,487	-	21,487
Charitable activities	4	-	325,724	325,724
Total income		<u>21,487</u>	<u>325,724</u>	<u>347,211</u>
Expenditure on:				
Charitable activities	5	<u>(53,567)</u>	<u>(261,240)</u>	<u>(314,807)</u>
Total expenditure		<u>(53,567)</u>	<u>(261,240)</u>	<u>(314,807)</u>
Net (expenditure)/income		<u>(32,080)</u>	<u>64,484</u>	<u>32,404</u>
Net movement in funds		(32,080)	64,484	32,404
Reconciliation of funds				
Total funds brought forward		<u>63,791</u>	<u>28,098</u>	<u>91,889</u>
Total funds carried forward	17	<u>31,711</u>	<u>92,582</u>	<u>124,293</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2019 is shown in note 17.

Motherwell & District Women's Aid

(Registration number: SC289607)
Balance Sheet as at 31 March 2020

	Note	2020 £	(As restated) 2019 £
Fixed assets			
Tangible assets	11	148,279	148,081
Current assets			
Debtors	12	11,205	69,414
Cash at bank and in hand		99,318	774
		110,523	70,188
Creditors: Amounts falling due within one year	13	(28,340)	(34,186)
Net current assets		82,183	36,002
Total assets less current liabilities		230,462	184,083
Creditors: Amounts falling due after more than one year	14	(52,558)	(59,790)
Net assets		177,904	124,293
Funds of the charity:			
Restricted funds		139,722	92,582
Unrestricted income funds			
Unrestricted funds		38,182	31,711
Total funds	17	177,904	124,293

For the financial year ending 31 March 2020 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 17 were approved by the trustees, and authorised for issue on 30 November 2020 and signed on their behalf by:

Susan A. McGleish

S A McGleish
Trustee

Motherwell & District Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2020

1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. The Charity is incorporated in Scotland, United Kingdom under registration number SC289607. 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 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 30 November 2020.

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, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

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 2020

Prior period errors

The Charity received an increase in housing benefit which was back dated to January 2019 and the financial results at 31 March 2019 have been amended to include the amount attributable to the period from 1 January 2019 to 31 March 2019.

	Relating to the current period disclosed in these financial statements £	Relating to the prior period disclosed in these financial statements £	Relating to prior periods before the prior period disclosed in these financial statements £
Increase in income from charitable activities	-	42,809	-
Increase in debtors	-	42,809	-
Increase in total funds carried forward	-	42,809	-

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.

Motherwell & District Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2020

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.

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:

Asset class	Depreciation method and rate
Freehold property	2% on cost
Fixtures & fittings	25% on cost

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Notes to the Financial Statements for the Year Ended 31 March 2020

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.

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.

Motherwell & District Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2020

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.

3 Income from donations and legacies

	Unrestricted funds		
	General	Total	Total
	£	2020	2019
		£	£
Donations and legacies;			
Donations from companies, trusts and similar proceeds	3,884	3,884	2,487
Grants, including capital grants;			
Grants from other charities	19,000	19,000	19,000
	<u>22,884</u>	<u>22,884</u>	<u>21,487</u>

Motherwell & District Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2020

4 Income from rendering of services

	Restricted funds £	Total 2020 £	Total 2019 £
Scottish Executive	83,496	83,496	87,051
North Lanarkshire Council	369,276	369,276	195,864
	<u>452,772</u>	<u>452,772</u>	<u>282,915</u>

5 Expenditure on charitable activities

	Activity undertaken directly £	Activity support costs £	Total 2020 £	Total 2019 £
Domestic abuse services for women, children and young people	<u>405,035</u>	<u>4,725</u>	<u>409,760</u>	<u>304,042</u>

In addition to the expenditure analysed above, there are also governance costs of £12,285 (2019 - £10,765) which relate directly to charitable activities. See note 6 for further details.

£16,413 (2019 - £53,567) of the above expenditure was attributable to unrestricted funds and £405,632 (2019 - £261,240) to restricted funds.

6 Analysis of governance and support costs

Support costs allocated to charitable activities

	Finance costs £	Total 2020 £	Total 2019 £
Basis of allocation			
Utilisation	<u>4,725</u>	<u>4,725</u>	<u>4,725</u>

Motherwell & District Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2020

Governance costs

	Unrestricted funds		
	General	Total	Total
	£	2020 £	2019 £
Independent examiner fees			
Examination of the financial statements	2,240	2,240	3,974
Other fees paid to examiners	1,823	1,823	809
Legal fees	8,222	8,222	5,982
	<u>12,285</u>	<u>12,285</u>	<u>10,765</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:

	2020 £	2019 £
Staff costs during the year were:		
Wages and salaries	203,247	138,152
Social security costs	16,136	9,451
Pension costs	4,949	3,652
Other staff costs	6,258	2,538
	<u>230,590</u>	<u>153,793</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was 8 (2019 - 6).

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 £67,187 (2019 - £51,972).

Motherwell & District Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2020

9 Independent examiner's remuneration

	2020 £	2019 £
Examination of the financial statements	2,240	3,974
Other fees to examiners		
All other services	1,823	809

10 Taxation

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

11 Tangible fixed assets

	Land and buildings £	Fixtures, fittings and equipment £	Total £
Cost			
At 1 April 2019	153,765	10,022	163,787
Additions	-	2,207	2,207
At 31 March 2020	153,765	12,229	165,994
Depreciation			
At 1 April 2019	6,449	9,257	15,706
Charge for the year	1,075	934	2,009
At 31 March 2020	7,524	10,191	17,715
Net book value			
At 31 March 2020	146,241	2,038	148,279
At 31 March 2019	147,316	765	148,081

12 Debtors

	2020 £	(As restated) 2019 £
Trade debtors	-	26,605
Prepayments	4,752	-
Accrued income	6,453	42,809
	11,205	69,414

Motherwell & District Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2020

13 Creditors: amounts falling due within one year

	2020 £	2019 £
Bank overdrafts	-	20,034
Bank loans	7,233	6,823
Trade creditors	9,179	817
Other taxation and social security	5,753	3,517
Other creditors	3,994	372
Accruals	2,181	2,623
	<u>28,340</u>	<u>34,186</u>

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

	2020 £	2019 £
Bank loan	<u>7,233</u>	<u>6,823</u>

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

14 Creditors: amounts falling due after one year

	2020 £	2019 £
Bank loans	<u>52,558</u>	<u>59,790</u>

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

	2020 £	2019 £
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:

	2020 £	2019 £
After more than five years by instalments	<u>19,000</u>	<u>28,146</u>

Motherwell & District Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2020

15 Obligations under leases and hire purchase contracts

Operating lease commitments

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

	2020 £	2019 £
Land and buildings		
Within one year	4,270	8,540
Between one and five years	-	4,270
	<u>4,270</u>	<u>12,810</u>
Other		
Within one year	955	955
Between one and five years	468	1,423
	<u>1,423</u>	<u>2,378</u>

During the year lease payments of £1,324 were recognised as an expense (2019 - £1,442).

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 £4,949 (2019 - £3,652).

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

Motherwell & District Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2020

17 Funds

	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 31 March 2020 £
Unrestricted funds				
<i>General</i>				
General Funds	31,711	22,884	(16,413)	38,182
Restricted funds				
Scottish Executive	32,944	83,495	(113,443)	2,996
NLC Housing Support	42,809	258,362	(235,419)	65,752
Scottish Office	16,829	110,915	(56,770)	70,974
Total restricted funds	<u>92,582</u>	<u>452,772</u>	<u>(405,632)</u>	<u>139,722</u>
Total funds	<u>124,293</u>	<u>475,656</u>	<u>(422,045)</u>	<u>177,904</u>

18 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	General £	£	£
Tangible fixed assets	15,011	133,268	148,279
Current assets	104,069	6,454	110,523
Current liabilities	(28,340)	-	(28,340)
Creditors over 1 year	(52,558)	-	(52,558)
Total net assets	<u>38,182</u>	<u>139,722</u>	<u>177,904</u>

19 Related party transactions

There were no related party transactions in the year.