

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 2021



Alexander Marshall
84 Hamilton Road
Motherwell
Lanarkshire
ML1 3BY

Motherwell & District Women's Aid

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8 to 9
Notes to the Financial Statements	10 to 22

Motherwell & District Women's Aid

Reference and Administrative Details

Trustees :	Ms A Robertson Ms S A McGleish Mrs G Dolan (appointed 15 September 2020) Ms L H Hughes Ms M T Taylor
Senior Management / Leadership Team	Ms M A Jones, Manager
Company Registration Number	SC289607
Registered and Principal Office	The charity is incorporated in Scotland, UK. Unit 41A Flemington Court Flemington Industrial Estate Craigneuk Street Motherwell Lanarkshire ML1 2NT
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 2021.

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.

In addition, we provide an outreach service on an individual basis in order to support women, children and young people going forward. There are also arranged visits to schools in order to provide support to children and young people dealing with domestic abuse. We also provide advocacy through our trained staff to provide maximum support and also sign post to appropriate legal services where necessary.

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.

Our Vision, Mission Statement and Our Values

Motherwell and District Women's Aid understands that violence against women and children is both a cause and a consequence of women's unequal position in society.

We believe that a world without domestic abuse is a possibility and that changing attitudes will change lives.

We work within a framework of recognising the gendered nature of domestic abuse and violence against all women, which is rooted in gender inequality.

Our mission is to promote gender equality and diversity and to provide services to women and children who have been affected by Domestic Abuse.

The core values, which underpin the work of Motherwell and District Women's Aid are of inclusiveness, transparency, empowerment, respect and partnership working.

We believe that all woman, children and young people have a right to live free from abuse.

At Motherwell Women's Aid we recognise that Domestic abuse is a gendered crime which is deeply rooted in the societal inequality between women and men.

It takes place 'because she is a woman and happens disproportionately to women.

Motherwell & District Women's Aid

Trustees' Report

Our Aim is to provide relief to women, children and young people, who have suffered or are still experiencing domestic abuse so they can be active citizens who are achieving, resilient, respected, responsible and included by:

- Providing safe, temporary accommodation away from abusers.
- Holding perpetrators accountable for their behaviours.
- Providing time, safe space and information for women, children and young people who are experiencing domestic abuse.
- To develop our prevention work within the community and challenge discrimination.
- Provide supportive opportunities to allow women, children and young people to make choices for their future.
- Liaising with other services on behalf of the women, children and young people who are or have experience of domestic abuse.
- Providing support and information on access to other services.
- Advocating for women, children and young people affected by domestic abuse.
- Promote self-belief through our individual and group work with service users.

Our Values

- Excellence – In all we do and how we do it.
- Equality – non-discriminatory and non-judgmental.
- Diversity – everyone welcomed and valued.
- Women and children and young people at the heart of all we do – being supported, informing and directing services.
- Innovation – in service delivery and planning.
- Integrity – honesty, reliability, trustworthiness.
- Empowerment – encouraging women and children to reach their full potential.
- Confidential – respecting privacy and lawful.
- Collaborative – working with others to change things for the better.

COVID-19 Pandemic

Following lock down measures put in place in March 2020 due to the COVID-19 pandemic, during this unprecedented period, all services moved to online delivery, support to our service users continued effectively and efficiently, with staff utilising Information Technology to engage and deliver the service to our families. The board would like to thank all staff for their tremendous effort and commitment to support the service users during this time.

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 for the year of £14,226, which the trustees consider to be positive when the effects of the COVID-19 pandemic are taken into account. The trustees will continue to aim to secure adequate funding to ensure the continuity of service delivery and closely manage costs to maximise the benefit from the funding secured. Overall reserves at the year end are £163,678 of which £90,975 are restricted funds.

Principal funding sources

Following the decision by North Lanarkshire Council to Commission Domestic Abuse Services in the area, our main funding comes from the Scottish Government through the Delivering Equally Safe Fund.

Motherwell & District Women's Aid

Trustees' Report

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.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

Motherwell & District Women's Aid

Trustees' Report

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Motherwell & District Women's Aid for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations. The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in 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 presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They 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.

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 22 December 2021 and signed on its behalf by:

DocuSigned by:

4237BCAAECC34DA...
Ms S A McGleish
Trustee

Motherwell & District Women's Aid

Independent Examiner's Report to the trustees of Motherwell & District Women's Aid ("the Company")

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

The 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 (as amended). The trustees consider that the audit requirement of Regulation 10(1) (a) of the 2006 Accounts Regulations does not apply.

It is my responsibility to examine the accounts under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was 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 seeking explanations from you as 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 connection with 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 the accounting requirements of 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.

DocuSigned by:

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Mr David Marshall

The Institute of Chartered Accountants of Scotland

84 Hamilton Road
Motherwell
Lanarkshire
ML1 3BY

22 December 2021

Motherwell & District Women's Aid

Statement of Financial Activities for the Year Ended 31 March 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	88,646	-	88,646
Charitable activities	4	-	410,857	410,857
Total income		88,646	410,857	499,503
Expenditure on:				
Charitable activities	5	(51,553)	(462,176)	(513,729)
Total expenditure		(51,553)	(462,176)	(513,729)
Net income/(expenditure)		37,093	(51,319)	(14,226)
Net movement in funds		37,093	(51,319)	(14,226)
Reconciliation of funds				
Total funds brought forward		38,182	139,722	177,904
Total funds carried forward	19	75,275	88,403	163,678
	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		22,884	452,772	475,656
Expenditure on:				
Charitable activities	5	(16,413)	(405,632)	(422,045)
Total expenditure		(16,413)	(405,632)	(422,045)
Net income		6,471	47,140	53,611
Net movement in funds		6,471	47,140	53,611
Reconciliation of funds				
Total funds brought forward		31,711	92,582	124,293
Total funds carried forward	19	38,182	139,722	177,904
The funds breakdown for 2020 is shown in note 19.				

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 10 to 22 form an integral part of these financial statements.

Motherwell & District Women's Aid**(Registration number: SC289607)****Balance Sheet as at 31 March 2021**

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	12	163,985	148,279
Current assets			
Debtors	13	4,966	11,205
Cash at bank and in hand	14	<u>83,437</u>	<u>99,318</u>
		88,403	110,523
Creditors: Amounts falling due within one year	15	<u>(43,821)</u>	<u>(28,340)</u>
Net current assets		<u>44,582</u>	<u>82,183</u>
Total assets less current liabilities		208,567	230,462
Creditors: Amounts falling due after more than one year	16	<u>(44,889)</u>	<u>(52,558)</u>
Net assets		<u>163,678</u>	<u>177,904</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		88,403	139,722
Unrestricted income funds			
Unrestricted funds		<u>75,275</u>	<u>38,182</u>
Total funds	19	<u>163,678</u>	<u>177,904</u>

For the financial year ending 31 March 2021 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.

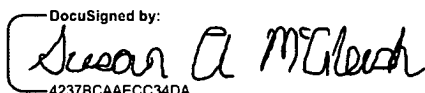
These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The notes on pages 10 to 22 form an integral part of these financial statements.

Motherwell & District Women's Aid

(Registration number: SC289607)
Balance Sheet as at 31 March 2021

The financial statements on pages 7 to 22 were approved by the trustees, and authorised for issue on 22 December 2021 and signed on their behalf by:

DocuSigned by:

4237BCAAECC34DA...
Ms S A McGleish
Trustee

The notes on pages 10 to 22 form an integral part of these financial statements.

Motherwell & District Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2021

1 Charity status

The charity is limited by guarantee, incorporated in Scotland, UK, 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 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 22 December 2021.

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 2019) - (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.

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.

Motherwell & District Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2021

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.

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.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

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 2021

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

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

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.

Motherwell & District Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2021

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 discretion in furtherance of the objectives of the charity.

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.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

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.

Motherwell & District Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2021

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 2021

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Motherwell & District Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2021

3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from companies, trusts and similar proceeds	14,973	14,973
Grants, including capital grants;		
Government grants	47,258	47,258
Grants from other charities	26,415	26,415
Total for 2021	88,646	88,646
Total for 2020	22,884	22,884

4 Income from charitable activities

	Restricted funds £	Total funds £
Scottish Executive	110,622	110,622
North Lanarkshire Council	300,235	300,235
Total for 2021	410,857	410,857
Total for 2020	452,772	452,772

5 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Domestic abuse services for women, children and young people	34,892	462,176	497,068

	Activity undertaken directly £	Activity support costs £	Total expenditure £
Domestic abuse services for women, children and young people	411,274	85,794	497,068
Total for 2020	405,035	4,725	409,760

In addition to the expenditure analysed above, there are also governance costs of £16,661 (2020 - £12,285) which relate directly to charitable activities. See note 6 for further details.

Motherwell & District Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2021

6 Analysis of governance and support costs

Support costs allocated to charitable activities

	Basis of allocation	Governance costs £	Finance costs £	Information technology £	Staff costs £
Domestic abuse services for women, children and young people	Utilisation	16,661	3,995	7,504	28,130
Total for 2020		<u>12,285</u>	<u>-</u>	<u>-</u>	<u>-</u>
		Premises costs			
		Administration costs £	including depreciation £	Other support costs £	Total funds £
Domestic abuse services for women, children and young people		15,446	22,804	7,915	102,455
Total for 2020		<u>4,725</u>	<u>-</u>	<u>-</u>	<u>17,010</u>

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	4,290	4,290
Legal fees	12,371	12,371
Total for 2021	<u>16,661</u>	<u>16,661</u>
Total for 2020	<u>12,285</u>	<u>12,285</u>

7 Government grants

The charity received grants from the Scottish Government to assist in coping with the effects of the COVID Pandemic and the changes in structure and resources necessary to maintain delivery of services to the vulnerable groups it supports.

There were no unfulfilled conditions.

The amount of grants recognised in the financial statements was £47,258 (2020 - £-).

Motherwell & District Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2021

8 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	225,466	203,247
Social security costs	17,377	16,136
Pension costs	5,652	4,949
Compensation payments	14,191	-
Other staff costs	10,194	6,258
	<u>272,880</u>	<u>230,590</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was 9 (2020 - 8).

During the year, the charity made redundancy and/or termination payments which totalled £14,191 (2020 - £Nil).

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 £62,702 (2020 - £58,545).

The Manager, as the highest paid member of staff, received benefits totalling £52,272 (2020 - £58,545).

7 (2020 - 6) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £5,652 (2020 - £4,949).

9 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.

10 Independent examiner's remuneration

	2021 £	2020 £
Examination of the financial statements	<u>4,290</u>	<u>4,063</u>
Other fees to examiners		
Accountancy fees	<u>3,750</u>	<u>-</u>

Motherwell & District Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2021

11 Taxation

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

12 Tangible fixed assets

	Land and buildings £	Computer equipment £	Total £
Cost			
At 1 April 2020	153,765	12,229	165,994
Additions	-	23,622	23,622
At 31 March 2021	<u>153,765</u>	<u>35,851</u>	<u>189,616</u>
Depreciation			
At 1 April 2020	7,524	10,191	17,715
Charge for the year	1,075	6,841	7,916
At 31 March 2021	<u>8,599</u>	<u>17,032</u>	<u>25,631</u>
Net book value			
At 31 March 2021	<u>145,166</u>	<u>18,819</u>	<u>163,985</u>
At 31 March 2020	<u>146,241</u>	<u>2,038</u>	<u>148,279</u>

13 Debtors

	2021 £	2020 £
Prepayments	4,665	4,752
Accrued income	1	6,453
Other debtors	300	-
	<u>4,966</u>	<u>11,205</u>

14 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	<u>83,437</u>	<u>99,318</u>

Motherwell & District Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2021

15 Creditors: amounts falling due within one year

	2021 £	2020 £
Bank loans	7,658	7,233
Trade creditors	15,056	9,179
Other taxation and social security	7,358	5,753
Other creditors	3,170	3,994
Accruals	8,079	2,181
Deferred income	2,500	-
	<u>43,821</u>	<u>28,340</u>

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

	2021 £	2020 £
Bank loan	<u>7,658</u>	<u>7,233</u>

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

	2021 £
Resources deferred in the period	<u>2,500</u>

The charity received grant funding immediately before the end of the financial year for activities to be undertaken in the next financial year.

16 Creditors: amounts falling due after one year

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

	2021 £	2020 £
Bank Loan	<u>44,889</u>	<u>52,558</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:

	2021 £	2020 £
After more than five years by instalments	<u>(9,308)</u>	<u>(19,000)</u>

Motherwell & District Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2021

17 Obligations under leases and hire purchase contracts

Operating lease commitments

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

	2021 £	2020 £
Land and buildings		
Within one year	-	4,270
Other		
Within one year	468	955
Between one and five years	-	468
	<u>468</u>	<u>1,423</u>

During the year lease payments of £1,301 were recognised as an expense (2020 - £1,324).

18 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 £5,652 (2020 - £4,949).

19 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
General	38,182	88,646	(51,553)	75,275
Restricted funds	<u>139,722</u>	<u>410,857</u>	<u>(462,176)</u>	<u>88,403</u>
Total funds	<u>177,904</u>	<u>499,503</u>	<u>(513,729)</u>	<u>163,678</u>
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 31 March 2020 £
Unrestricted funds				
General	31,711	22,884	(16,413)	38,182
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>

Motherwell & District Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2021

20 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2021 £
Tangible fixed assets	163,985	-	163,985
Current assets	-	88,403	88,403
Current liabilities	(43,821)	-	(43,821)
Creditors over 1 year	(44,889)	-	(44,889)
Total net assets	<u>75,275</u>	<u>88,403</u>	<u>163,678</u>

21 Related party transactions

There were no related party transactions in the year.