

Report of the Trustees and
Financial Statements for the Year Ended 31 March 2021
for
Stirling and District Women's Aid

Drummond Laurie CA
Statutory Auditor
Unit 5
Gateway Business Park
Beancross Road
Grangemouth
FK3 8WX

Stirling and District Women's Aid

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for the Year Ended 31 March 2021

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TRUSTEES

Ms C Holden (resigned 1.10.20)
Dr K Neumann (resigned 30.11.20)
Ms R MacColl
Ms C McKeown
Ms Y Wilson (resigned 1.4.20)
Ms M Slowikowska (resigned 21.9.21)
Ms L Bryce
Ms C Contreras-Langlois (appointed 4.6.20)
Ms R Burke (appointed 30.11.20)
Ms B Cairns (appointed 30.11.20)
Prof J Callaghan (appointed 30.11.20) (resigned 11.10.21)
Ms M House (appointed 30.11.20)
Ms J Macdonald (appointed 30.11.20)

COMPANY SECRETARY

Ms L M Mcgloin

REGISTERED OFFICE

Unit 7
Stirling Arcade
Stirling
FK8 1AX

**REGISTERED COMPANY
NUMBER**

SC398219 (Scotland)

**REGISTERED CHARITY
NUMBER**

SC010937

AUDITORS

Drummond Laurie CA
Statutory Auditor
Unit 5
Gateway Business Park
Beancross Road
Grangemouth
FK3 8WX

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Stirling and District Women's Aid (SDWA) is a voluntary organisation which provides support to women who are experiencing or have experienced domestic abuse and provides support to children from families where domestic abuse occurs. SDWA provides support, assistance and advocacy for women, children and young people affected by domestic abuse.

Main activities

SDWA provides:

- Temporary accommodation for women with and without children
- Information, and support for women in relation to domestic abuse
- Advocacy for women in relation to domestic abuse
- Support for children and young people aged 18 and under who are affected directly or indirectly by domestic abuse
- Outreach support for families experiencing domestic abuse

Public benefit

SDWA makes a positive benefit to the public through its charitable objectives:

1. Providing support to women and children who experience or have experienced domestic abuse through:
 - The provision of temporary refuge accommodation;
 - Providing support and information on access to other services;
 - Providing structured supportive opportunities to allow service users to make choices for their future;
 - Liaising with other services, including the police; and
 - Advocating for women, children and young people affected by domestic abuse within legal and other services.
2. The advancement of education by raising awareness of the effects of domestic abuse with the public, in particular young people, and providing opportunities for women, children and young people to shape the development of services, policy and practice at a strategic level.
3. The promotion of equality and diversity.

STRATEGIC REPORT

Achievement and performance

SDWA have continued to provide services to a large number of women and children this year. In the last 5 years we have experienced a large increase in the number of people we have supported.

Over the year 2020-2021 this support included:

- 7898 women who received support from our services
- 225 women who had not used the service before
- 175 requests for refuge
- 19 women and 32 children who were housed in refuge

This is the third year of our renewed 3-year Lottery funded Family Outreach Programme and the programme has expanded over the years, covering all the rural areas and the eastern villages. Our Family Outreach Service supports women in rural areas who find it hard to get to our office. We currently have two outreach workers who in 2020-2021 worked with approximately 80 families. Women who access the Family Support Service typically require support with legal issues, housing, financial issues, and court support, as well as emotional support to help with their traumatic experiences. Women may experience continual harassment, stalking, disputes over child contact, problems with safeguarding and feelings of low self-esteem and self-confidence.

Our IDAA (Independent Domestic Abuse Advocacy) project works with high-risk women through advocacy, MARAC (Multi-Agency Risk Assessment Conferences) and MATAC (Multi-Agency Tasking and Coordination) support and working with partner agencies to lower the risk for these high-risk women. Our IDAA service offers specialised support for high risk victims of domestic abuse and we have found that this service adds a focus to those most at risk that is very valuable. The service provides short term interventions to increase safety for those women who have been identified as being at significant risk of harm. The IDAA workers work in close partnership with police, housing, community safety and social services to keep those at risk safer. They are in post to advocate for the high-risk victims and act as the go-between for different services aiming to coordinate support that helps to keep survivors safe.

We work with children and young people (CYP) and advocate on their behalf at meetings, core groups and children's panels. This is very important as it provides a voice for the child in a situation where the child often feel powerless. We have had very good feedback from the children and we know that the work we do enables children to make sense of their experiences, work through fear and trauma, and be able to express their feelings better. Most of these sessions are carried out either in schools, refuge or at any other location that is suitable and preferred by the children. Sessions take place in a private and safe space to ensure that the child's confidentiality is respected

The Prevention service within SDWA began in Autumn 2016 and has continued to develop since then. It has two parts - providing training whilst raising awareness, and providing direct one-to-one support in HMP Cornton Vale. SDWA offer one-to-one, confidential support to women in Cornton Vale who have experienced domestic abuse and this year we worked with 26 women in a one to one capacity. Time is spent discussing and educating about the dynamics of domestic abuse to help women develop a deeper understanding of the impacts and provide tools to progress without feeling that the easiest option is to blame themselves and possibly return to the abuser. We offer emotional support, as well as practical support and safety planning, and work with other partner agencies as and when required. This includes helping to access Women's Aid in their local area upon release from HMP Cornton Vale.

SDWA provides a programme of training and awareness sessions for professionals, other organisations, community groups, schools, colleges and universities. Sessions cover topics including:

- Domestic Abuse awareness;
- Coercive Control;
- Domestic Abuse and Children;
- Understanding and taking part in MARAC;
- Responding to Trauma; and
- Bespoke sessions for individual organisations.

In 2020 we began work on a new schools programme focussing on Relationships, Equality and Domestic Abuse. Due to Covid-19, work on this was halted. However, we aim to move this forward in the near future.

We have delivered a large amount of awareness-raising and training to a wide variety of agencies. We have provided training to social services, housing services, community safety, HR, NHS and colleges, as well as multi agency training.

Report of the Trustees
for the Year Ended 31 March 2021

- Number of Training & Awareness sessions - 37
- Number of Individual Attendees - 554

The COVID-19 lockdown presented considerable challenges to women and children experiencing abuse, as well as considerable challenges to how we deliver our services. The Stirling and District Women Aid workers are classed as essential workers, and thus were able to respond to these challenges in a variety of ways, such as changing work rotas to provide support at refuge, helping the women we support to secure essential supplies, and by moving to virtual platforms where practical.

The women's and IDAA service continued to support women and children throughout the lockdown periods. There were a number of changes that had to be made during full lockdown as the majority of the support provided takes place in the office or homes of the women and children. However, a number of new methods of delivering support emerged throughout this time to ensure that the families we were already engaging with had the opportunity to continue with their support plan. These new methods of delivery included garden support, outings, online support, phone support, and doorstep visits.

During lockdown, new referrals to the service remained steady, with women receiving the same robust safety planning and emotional support over the phone. The CYP service continued to run throughout lockdown in 2020 and early 2021. There were a number of changes that had to be made during full lockdown as the majority of the support takes place within schools. However, as with the women's and IDAA service, a variety of new ways of delivering support emerged throughout this time to ensure that the young people we were already engaging with had the opportunity to continue with their support plan. In addition to the methods listed above for the women's and IDAA services, we ran online group support for our children and young people. During lockdown, our referrals to the CYP service reduced, as children were no longer being seen in school by teachers and support staff. However, we still received referrals from social workers and from concerned mums, but as we were unable to take on new children and young people our waiting list increased.

As restrictions eased, referrals to our Women's Service began to increase. We also noticed that women who had previously received support from the service got in touch again for support. Additionally, women that we were supporting throughout lockdown did not move on from the service in the usual timescales. The following circumstances that we have observed during this challenging period could account for the above:

- Court trials have been repeatedly postponed resulting in emotional ups and down for the women and children we support, preventing families from being able to move forward past their trauma;
- Court support and measures put in place to protect witnesses and victims of crime have reduced, making the process of giving evidence even more challenging and increasing trauma;
- School closures led to increased financial and emotional pressure on families leading to a variety of emotional and mental health related responses;
- Families have experienced reduced quality family time such as days out or holidays. This is due to anxiety about leaving the house, less availability of such events, increased prices, more administration and planning involved in booking events, and less motivation for going out;
- Lockdown and restrictions, and the anxiety and mental health effects of this, have led to a trauma response from some women and children who have experienced trauma previously; and
- Other support services are also overwhelmed with referrals and waiting times, making signposting and referrals more challenging which has led to additional pressures on the staff.

We have thirteen safe accommodation flats and houses which our women's workers manage. This includes supporting women as they move on from safe accommodation into their new properties, supporting them with applications for relevant benefits and household items. When they move out, the staff clear and clean the properties to make them ready for a new family to move in. They then move a new family in and support them with their housing benefit application, universal credit claim, GP and school registration and getting to know the area.

Report of the Trustees
for the Year Ended 31 March 2021

The pandemic has had a huge impact on everyone and we have observed that it has been difficult for staff to manage, both due to their own personal circumstances and due to increased and unprecedented caseloads and workloads, with a considerably higher emotional impact than usual. For some staff, this has been coupled with juggling the home-schooling of their children. Some staff members have moved on during this time and we have recruited five times. We are aware that this is not limited to our own service and Women's Aid services throughout Scotland have experienced the same challenges. Managers have supported new staff as best they can, but the challenges have been considerable. This has been compounded by the fact that new staff have had to start a role while working from home which is difficult and isolating. We have successfully recruited new staff and have implemented a robust support structure. We have reassessed how the refuge accommodation is managed and in the autumn of 2021 have recruited an administrative worker who will be able to take some general tasks from other staff, as well as a new full time refuge women's worker who will be able to offer some support for rural safe accommodation, including the work involved in families moving in and out. All of this will enable staff to provide more emotional support and focussed work within the confines of a manageable caseload, reducing burnout and staff stress levels.

Once restrictions were eased, school visits as part of our CYP service were able to restart. Schools were very happy to accommodate our service as they were aware of the trauma many children in their care were suffering and that this support was paramount. However, in order to comply with government guidelines, these school visits had to be reduced in order to reduce the risk of community spread. We also had to buy more resources so that each individual child or young person could have their own, and these were sealed away at the end of each session. Due to the pandemic, our outreach CYP waiting list currently has 36 children and young people. Of these, 24 have been waiting longer than five months for support.

As the effects of the pandemic and the resulting restrictions continue to ripple throughout the community, we anticipate the increase in demand for our service to continue into at least 2022, and for that demand to be of a higher level of concern. We have secured Covid funding to pay for a third outreach CYP worker for 12 months, and this will enable us to ease the pressure regarding the current waiting list and to ensure that children and young people are receiving the support they need in good time, and before they reach a crisis point.

Whilst funding is an ongoing challenge for all third sector organisations, we must also acknowledge the impact of the overall reduction on public spending and the impact this has had on many of our service users whose difficulties are further impacted by financial hardship. We are grateful for the input and support of partner agencies such as CAB, Foodbanks, Home Start and many others, without whom many survivors of Domestic Abuse would be in an even more difficult and dangerous situation.

We are very grateful to our funding providers who enable us to provide the service we deliver. In this financial year, we have been funded by Stirling Council, Inspiring Scotland, National Lottery, The Robertson Trust and Henry Smith, along with many individuals and groups who raise money for us. We very much value all donations we receive from individuals and agencies and recognise that without this support we would not be able to deliver our services.

Financial review

Financial position

Results for the year ended 31 March 2021 are presented in the Statement of Financial Activities (SOFA) on page 11. Income for the year was £595,458 of which £269,205 related to restricted funds. Expenditure for the year was £471,433 of which £255,854 related to restricted funds. Overall the SOFA shows a net inflow of funds of £124,025.

There was a net surplus on restricted funds of £34,913 after transfers from the general fund to cover overspends on the Children and Young People fund along with the Lottery Outreach Programme. As at March 2021 general unrestricted reserves stood at £209,684.

Reserves policy

The restricted funds received during the period were used for the specific purposes laid down by the donors. The remaining general fund, which is the free reserves of the charity, represents the unrestricted funds arising from the organisations past operating results. Last year we reached a sufficient level of reserves to support three months operating costs.

In order to mitigate against a loss of external funding and to ensure financial obligations can be met, the trustees current reserve policy has been set to cover operational costs for a period of 3 months, this is equivalent to £120,000 of unrestricted reserves.

STRATEGIC REPORT

Future plans

Since the financial year end, SDWA has received additional funding from various sources that has helped meet the added challenges to service delivery created by the pandemic.

Prior to the pandemic, the service had been working to a 2019-2024 strategic plan which detailed the priorities as to:

- secure and maintain the existing level of provision in our drop-in service, IDAA support for high risk victims, refuge, rural family outreach, prison outreach, and training delivery;
- seek funding where appropriate to increase the level of support in the above services;
- develop additional services where there is an established gap; and
- grow capability around IT, administration, and communication.

The board is satisfied that the current financial position of the organisation and our existing relationships with key funders will allow us to continue to provide a high-quality service for the foreseeable future. However, we are acutely aware of the potential ongoing effect of the pandemic and the challenging financial climate. In light of that radically changing context, we are reviewing, and revising if necessary, the strategic plan to ensure that we can continue to support women, children, and young people affected by domestic abuse.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Stirling Women's Aid operated as a collective between its start in 1976 and 2011. On 1 June 2011 the organisation became a charitable company limited by guarantee and changed its name to Stirling and District Women's Aid, registered with OSCR in Scotland.

Recruitment and appointment of new trustees

The charity continues to actively seek new board members with relevant experience. Recruitment is through open and targeted means and by application and interview. Training is provided by existing board members depending on the role the new member has been brought in to carry out. Where appropriate, external training courses are attended by board members.

Wider network

SDWA is a stand-alone organisation with its own governance and strategic purpose. We are affiliated with Scottish Women's Aid which provides us with training opportunities, expert support in matters of domestic abuse, training resources, access to research and national information.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Stirling and District Women's Aid for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Drummond Laurie CA, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on~~22/12/2021~~..... and signed on the board's behalf by:

Clare McKeown

.....
Ms C McKeown - Trustee

Opinion

We have audited the financial statements of Stirling and District Women's Aid (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

- adequate and proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Our responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities outlined above to detect material misstatements in respect of irregularities, including fraud.

Based on our understanding of the charity, we identified that the principal risks of non-compliance with laws and regulations related to misappropriation of charitable funds, including the risk of override of controls. We determined that the most likely method of manipulation would be the posting of inappropriate journal entries. Audit procedures performed by the audit engagement team consisted of a review of large and unusual journal entries, challenging assumptions and judgements made by management in significant accounting estimates, discussions with management related to known or suspected instances of non-compliance with laws and regulations, review of Board minutes where available, and an evaluation of management controls designed to prevent and detect irregularities.

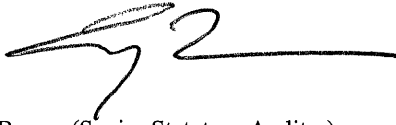
There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations or through collusion.

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

Report of the Independent Auditors to the Trustees and Members of
Stirling and District Women's Aid

Use of our report

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



Greig Brown (Senior Statutory Auditor)
for and on behalf of Drummond Laurie CA
Statutory Auditor
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Unit 5
Gateway Business Park
Beancross Road
Grangemouth
FK3 8WX

Date:23/12/2021.....

Stirling and District Women's Aid

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2021

	Notes	Unrestricted fund £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	24,537	-	24,537	10,123
Charitable activities					
Children & Young People	5	-	74,064	74,064	74,064
Womens Support		141,978	-	141,978	138,028
Refuge		93,699	-	93,699	107,586
Lottery Outreach Programme		-	92,345	92,345	82,837
IDAA & MARAC		-	58,550	58,550	10,060
Prevention		-	44,246	44,246	42,246
Covid support		65,948	-	65,948	-
Other trading activities	3	-	-	-	1,950
Investment income	4	91	-	91	6,754
Total		326,253	269,205	595,458	473,648
EXPENDITURE ON					
Raising funds	6	133	1	134	278
Charitable activities					
Children & Young People	7	-	87,994	87,994	78,539
Womens Support		101,639	-	101,639	79,592
Refuge		30,588	-	30,588	24,612
Lottery Outreach Programme		-	99,976	99,976	83,081
IDAA & MARAC		-	45,767	45,767	46,247
Prevention		-	22,116	22,116	43,227
Other	9	83,219	-	83,219	98,588
Total		215,579	255,854	471,433	454,164
NET INCOME		110,674	13,351	124,025	19,484
Transfers between funds	17	(21,562)	21,562	-	-
Net movement in funds		89,112	34,913	124,025	19,484
RECONCILIATION OF FUNDS					
Total funds brought forward		120,572	-	120,572	101,088
TOTAL FUNDS CARRIED FORWARD		209,684	34,913	244,597	120,572

The notes form part of these financial statements

Stirling and District Women's Aid

Balance Sheet
31 March 2021

	Notes	Unrestricted fund £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
FIXED ASSETS					
Tangible assets	13	823	-	823	1,100
CURRENT ASSETS					
Debtors	14	103,206	-	103,206	9,564
Cash at bank and in hand		<u>147,316</u>	<u>91,860</u>	<u>239,176</u>	<u>152,659</u>
		250,522	91,860	342,382	162,223
CREDITORS					
Amounts falling due within one year	15	(41,661)	(56,947)	(98,608)	(42,751)
NET CURRENT ASSETS					
		<u>208,861</u>	<u>34,913</u>	<u>243,774</u>	<u>119,472</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>209,684</u>	<u>34,913</u>	<u>244,597</u>	<u>120,572</u>
NET ASSETS					
		<u>209,684</u>	<u>34,913</u>	<u>244,597</u>	<u>120,572</u>
FUNDS					
Unrestricted funds	17			209,684	120,572
Restricted funds				<u>34,913</u>	-
TOTAL FUNDS					
				<u>244,597</u>	<u>120,572</u>

The financial statements were approved by the Board of Trustees and authorised for issue on22/12/2021..... and were signed on its behalf by:

Clare McKeown

.....
C McKeown - Trustee

Rosaleen Burke

.....
R Burke - Trustee

The notes form part of these financial statements

Stirling and District Women's Aid

Cash Flow Statement
for the Year Ended 31 March 2021

	Notes	31.3.21 £	31.3.20 £
Cash flows from operating activities			
Cash generated from operations	1	<u>86,426</u>	<u>40,896</u>
Net cash provided by operating activities		<u>86,426</u>	<u>40,896</u>
Cash flows from investing activities			
Interest received		<u>91</u>	<u>130</u>
Net cash provided by investing activities		<u>91</u>	<u>130</u>
		<u> </u>	<u> </u>
Change in cash and cash equivalents in the reporting period		86,517	41,026
Cash and cash equivalents at the beginning of the reporting period		<u>152,659</u>	<u>111,633</u>
Cash and cash equivalents at the end of the reporting period		<u>239,176</u>	<u>152,659</u>

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 March 2021

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.21	31.3.20
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	124,025	19,484
Adjustments for:		
Depreciation charges	277	369
Interest received	(91)	(130)
(Increase)/decrease in debtors	(93,642)	9,870
Increase in creditors	<u>55,857</u>	<u>11,303</u>
Net cash provided by operations	<u><u>86,426</u></u>	<u><u>40,896</u></u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.20	Cash flow	At 31.3.21
	£	£	£
Net cash			
Cash at bank and in hand	<u>152,659</u>	<u>86,517</u>	<u>239,176</u>
	<u>152,659</u>	<u>86,517</u>	<u>239,176</u>
Total	<u><u>152,659</u></u>	<u><u>86,517</u></u>	<u><u>239,176</u></u>

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Allocation and apportionment of costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to accountancy, bookkeeping and legal fees together with an apportionment of overhead and support costs.

Support costs which can be attributed to charitable activities have been allocated on a direct basis. The trustees have decided to meet the remainder of support and governance costs from unrestricted funds and so no allocation or charge is made to restricted funds for any of these costs. The allocation of support and governance costs is analysed in note 4.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment - 25% on reducing balance

Tangible fixed assets are stated at cost less depreciation. Cost represent purchase price together with any incidental costs of acquisition.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

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

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31.3.21	31.3.20
	£	£
Donations	22,047	8,345
Gift aid	<u>2,490</u>	<u>1,778</u>
	<u>24,537</u>	<u>10,123</u>

3. OTHER TRADING ACTIVITIES

	31.3.21	31.3.20
	£	£
Fundraising events	<u>-</u>	<u>1,950</u>

4. INVESTMENT INCOME

	31.3.21	31.3.20
	£	£
Rents received	-	6,624
Deposit account interest	<u>91</u>	<u>130</u>
	<u>91</u>	<u>6,754</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	31.3.21	31.3.20
Activity	£	£
Children & young people income	74,064	74,064
Womens support income	141,978	138,028
Training	2,700	4,600
Rent	81,233	99,456
Tenant contributions	9,766	3,530
Lottery outreach programme	92,345	82,837
IDAA & MARAC	58,550	10,060
Prevention	44,246	42,246
Grants	<u>65,948</u>	<u>-</u>
	<u>570,830</u>	<u>454,821</u>

Grants received, included in the above, are as follows:

	31.3.21	31.3.20
	£	£
Covid support	<u>65,948</u>	<u>-</u>

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

6. RAISING FUNDS

Other trading activities

	31.3.21	31.3.20
	£	£
Fundraising expenses	<u>134</u>	<u>278</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 9) £	Totals £
Children & Young People	87,994	-	87,994
Womens Support	101,639	-	101,639
Refuge	30,588	-	30,588
Lottery Outreach Programme	99,976	-	99,976
IDAA & MARAC	45,767	-	45,767
Prevention	<u>17,996</u>	<u>4,120</u>	<u>22,116</u>
	<u>383,960</u>	<u>4,120</u>	<u>388,080</u>

8. GRANTS PAYABLE

	31.3.21	31.3.20
	£	£
Womens Support	<u>-</u>	<u>143</u>

9. SUPPORT COSTS

	Management £	Other £	Governance costs £	Totals £
Other resources expended	69,930	824	12,465	83,219
Prevention	<u>3,170</u>	<u>-</u>	<u>950</u>	<u>4,120</u>
	<u>73,100</u>	<u>824</u>	<u>13,415</u>	<u>87,339</u>

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

9. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

	Other resources expended	Prevention	31.3.21 Total activities	31.3.20 Total activities
	£	£	£	£
Wages	36,102	-	36,102	39,061
Social security	3,650	-	3,650	1,198
Pensions	2,731	-	2,731	2,738
Rent, rates & water	9,774	1,000	10,774	13,197
Insurance	3,805	400	4,205	3,439
Light and heat	(9,452)	300	(9,152)	9,834
Telephone & internet	8,616	1,020	9,636	10,257
Postage, stationery & photocopying	6,403	250	6,653	6,373
Advertising	94	-	94	1,699
Staff travel & subsistence	3,993	-	3,993	9,376
Affiliation fees	3,638	-	3,638	3,946
Maintenance & software	299	200	499	1,112
Depreciation of tangible and heritage assets	277	-	277	369
Office refurbishment	824	-	824	50
Auditors' remuneration	4,200	-	4,200	-
Accountancy and legal fees	<u>8,265</u>	<u>950</u>	<u>9,215</u>	<u>4,975</u>
	<u>83,219</u>	<u>4,120</u>	<u>87,339</u>	<u>107,624</u>

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.21 £	31.3.20 £
Auditors' remuneration	4,200	-
Depreciation - owned assets	<u>277</u>	<u>369</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

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

12. STAFF COSTS

	31.3.21	31.3.20
	£	£
Wages and salaries	326,483	307,684
Social security costs	29,175	24,402
Other pension costs	<u>7,627</u>	<u>8,093</u>
	<u>363,285</u>	<u>340,179</u>

The average monthly number of employees during the year was as follows:

31.3.21	31.3.20
<u>13</u>	<u>9</u>

No employees received emoluments in excess of £60,000.

During the year there was an average of 13 (2020: 12) staff equating to 11 (2020: 9) full time equivalent staff.

13. TANGIBLE FIXED ASSETS

	Office equipment £
COST	
At 1 April 2020 and 31 March 2021	<u>3,093</u>
DEPRECIATION	
At 1 April 2020	1,993
Charge for year	<u>277</u>
At 31 March 2021	<u>2,270</u>
NET BOOK VALUE	
At 31 March 2021	<u>823</u>
At 31 March 2020	<u>1,100</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Trade debtors	77,032	900
Other debtors	-	78
Prepayments and accrued income	<u>26,174</u>	<u>8,586</u>
	<u>103,206</u>	<u>9,564</u>

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

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Trade creditors	2,677	3,239
Social security and other taxes	5,984	6,411
Deferred grants	64,949	29,357
Accrued expenses	<u>24,998</u>	<u>3,744</u>
	<u>98,608</u>	<u>42,751</u>

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.21	31.3.20
	£	£
Within one year	<u>7,555</u>	<u>-</u>

17. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	120,572	110,674	(21,562)	209,684
Restricted funds				
Children & Young persons	-	(13,931)	13,931	-
Lottery	-	(7,631)	7,631	-
IDAA & MARAC	-	12,783	-	12,783
Prevention	<u>-</u>	<u>22,130</u>	<u>-</u>	<u>22,130</u>
	<u>-</u>	<u>13,351</u>	<u>21,562</u>	<u>34,913</u>
TOTAL FUNDS	<u>120,572</u>	<u>124,025</u>	<u>-</u>	<u>244,597</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	326,253	(215,579)	110,674
Restricted funds			
Children & Young persons	74,064	(87,995)	(13,931)
Lottery	92,345	(99,976)	(7,631)
IDAA & MARAC	58,550	(45,767)	12,783
Prevention	<u>44,246</u>	<u>(22,116)</u>	<u>22,130</u>
	<u>269,205</u>	<u>(255,854)</u>	<u>13,351</u>
TOTAL FUNDS	<u>595,458</u>	<u>(471,433)</u>	<u>124,025</u>

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

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General fund	101,088	61,371	(41,887)	120,572
Restricted funds				
Children & Young persons	-	(4,475)	4,475	-
Lottery	-	(245)	245	-
IDAA & MARAC	-	(36,186)	36,186	-
Prevention	-	(981)	981	-
	-	(41,887)	41,887	-
TOTAL FUNDS	<u>101,088</u>	<u>19,484</u>	<u>-</u>	<u>120,572</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	264,441	(203,070)	61,371
Restricted funds			
Children & Young persons	74,064	(78,539)	(4,475)
Lottery	82,837	(83,082)	(245)
IDAA & MARAC	10,060	(46,246)	(36,186)
Prevention	<u>42,246</u>	<u>(43,227)</u>	<u>(981)</u>
	<u>209,207</u>	<u>(251,094)</u>	<u>(41,887)</u>
TOTAL FUNDS	<u>473,648</u>	<u>(454,164)</u>	<u>19,484</u>

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

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	101,088	172,045	(63,449)	209,684
Restricted funds				
Children & Young persons	-	(18,406)	18,406	-
Lottery	-	(7,876)	7,876	-
IDAA & MARAC	-	(23,403)	36,186	12,783
Prevention	-	21,149	981	22,130
	-	(28,536)	63,449	34,913
TOTAL FUNDS	<u>101,088</u>	<u>143,509</u>	<u>-</u>	<u>244,597</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	590,694	(418,649)	172,045
Restricted funds			
Children & Young persons	148,128	(166,534)	(18,406)
Lottery	175,182	(183,058)	(7,876)
IDAA & MARAC	68,610	(92,013)	(23,403)
Prevention	<u>86,492</u>	<u>(65,343)</u>	<u>21,149</u>
	<u>478,412</u>	<u>(506,948)</u>	<u>(28,536)</u>
TOTAL FUNDS	<u>1,069,106</u>	<u>(925,597)</u>	<u>143,509</u>

The Children and Young Persons Fund is a targeted programme working with children and young people experiencing domestic abuse.

The Lottery Funding is an outreach programme working with families moving on from domestic abuse.

IDAA & MARAC fund relates to the work of the Independent Domestic Abuse Advocate IDAA which works with service users with a high risk of being seriously harmed through domestic abuse.

The Prevention service relates to working with women in prison in Cornton Vale on one hand and providing training and awareness raising on the other.

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

Stirling and District Women's Aid

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	31.3.21	31.3.20
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	22,047	8,345
Gift aid	<u>2,490</u>	<u>1,778</u>
	24,537	10,123
Other trading activities		
Fundraising events	-	1,950
Investment income		
Rents received	-	6,624
Deposit account interest	<u>91</u>	<u>130</u>
	91	6,754
Charitable activities		
Training	2,700	4,600
IDAA & MARAC	58,550	10,060
Grants	65,948	-
Womens support income	141,978	138,028
Children & young people income	74,064	74,064
Rent	81,233	99,456
Tenant contributions	9,766	3,530
Lottery outreach programme	92,345	82,837
Prevention	<u>44,246</u>	<u>42,246</u>
	<u>570,830</u>	<u>454,821</u>
Total incoming resources	595,458	473,648
EXPENDITURE		
Other trading activities		
Fundraising expenses	134	278
Charitable activities		
Wages	290,381	268,623
Social security	25,525	23,204
Pensions	4,896	5,355
Rent, rates & water	6,003	998
Insurance	-	510
Light and heat	2,856	5,160
Telephone	10,708	2,991
Travel & subsistence	2,936	1,106
Meetings & outings	75	4,156
Xmas, gifts and play equipment	2,700	738
Cleaning & laundry	6,699	4,245
Carried forward	352,779	317,086

This page does not form part of the statutory financial statements

Stirling and District Women's Aid

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	31.3.21	31.3.20
	£	£
Charitable activities		
Brought forward	352,779	317,086
Refuge repairs and equipment	13,320	9,342
One to one support for families	-	2,971
Resettlement and moving	-	1,475
Staff training	3,175	12,037
Maintenance & software	13,721	1,048
Staff recruitment	965	275
Volunteers	-	1,885
Donations to individuals	-	143
	<u>383,960</u>	<u>346,262</u>
Support costs		
Management		
Wages	36,102	39,061
Social security	3,650	1,198
Pensions	2,731	2,738
Rent, rates & water	10,774	13,197
Insurance	4,205	3,439
Light and heat	(9,152)	9,834
Telephone & internet	9,636	10,257
Postage, stationery & photocopying	6,653	6,373
Advertising	94	1,699
Staff travel & subsistence	3,993	9,376
Affiliation fees	3,638	3,946
Maintenance & software	499	1,112
Depreciation of tangible and heritage assets	277	369
	<u>73,100</u>	<u>102,599</u>
Other		
Office refurbishment	824	50
Governance costs		
Auditors' remuneration	4,200	-
Accountancy and legal fees	9,215	4,975
	<u>13,415</u>	<u>4,975</u>
Total resources expended	<u>471,433</u>	<u>454,164</u>
Net income	<u>124,025</u>	<u>19,484</u>

This page does not form part of the statutory financial statements

