

CHARITY NO: SC005227

COMPANY NO: SC337534

GLASGOW WOMEN'S AID

(A company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

GLASGOW WOMEN'S AID

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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GLASGOW WOMEN'S AID

LEGAL AND ADMINISTRATION INFORMATION

**Registered Office and
Operational Address:**

4th Floor
30 Bell Street
GLASGOW
G1 1LG

Charity Registration Number: SC005227

Company Registration Number: SC337534

Trustees:

Ms J Christie
Ms S Ross
Ms W Spencer
Ms F Thomson
Ms K Pearson
Ms L Wyllie
Ms I Campbell
Mrs S Gillies

Secretary:

Ms S Ross

**Key Management
Personnel:**

Ms A Devine
Ms M Farry
Ms L Munro
Ms C O'Neil
Ms M Black
Ms F Davies

Auditors:

Wylie & Bisset (Audit) Limited
168 Bath Street
GLASGOW
G2 4TP

Bankers:

Bank of Scotland PLC
167 – 201 Argyle Street
GLASGOW
G2 2BU

Solicitors:

TC Young Solicitors
7 West George Street
GLASGOW
G2 2BU

GLASGOW WOMEN'S AID

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The directors are pleased to present their annual directors' report together with the consolidated financial statements of the charity and its subsidiary for the year ending 31 March 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

GWA OBJECTIVES AND ACTIVITIES

Glasgow Women's Aid exists to provide information, support and temporary accommodation to women, children and young people fleeing from or living with domestic abuse.

Our aim is to empower and give women, children & young people their voice. The support we provide empowers women to regain control of their lives by increasing their confidence and self-esteem.

We provide support for children and young people in refuge and in the community. We recognise and care for the educational and emotional needs of children and young people who are living in refuge and continue to support them once they move on. We provide one to one and group work programmes using a range of therapeutic tools suited to individual need. Our staff liaise with a range of other agencies including social work, health, education and specialised services and for children and young people who need more intensive support, our Play Therapist provide a therapeutic service. With our support, children and young people feel safer, have a better understanding of domestic abuse and have more involvement in decisions about their lives.

Glasgow Women's Aid also provides information about domestic abuse to the wider community and we promote education and information about the abuse of women, children and young people and campaign against this abuse.

Our work has a positive and lasting impact on the lives of the women, children and young people we work with. We analyse the impact of our services and seek regular feedback from women through questionnaires, interviews and consultation events. Children and young people are actively encouraged to help us measure our success by regular evaluation in their health and wellbeing plans, children's forum, meet the team manager days, child led questionnaires and new innovative computer lead surveys. This feedback is vital to us to highlight anything that is not working and to help us plan how best to develop the organisation and our services.

Glasgow Women's Aid continues to be committed to working in partnership with statutory agencies and other voluntary organisations including other women's aid groups, Say Women, Rape Crisis, LGBT, Assist, the Bridges project, Police, Health, Education and Social Work. We are strategically and operationally, participate in the Glasgow Violence against Women partnership, the Standing Group for Glasgow violence against women and girls and the Glasgow Gender Based Violence group. We have representation on a steering group for MARAC (Multi Agency Risk Assessment Conference) which aims to support high risk victims of domestic abuse. We are also represented on the strategic review of services to women

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

experiencing gender-based violence alongside Glasgow City Council, Assist, Community Safety Glasgow and Health agencies. In addition to the above we lead on a partnership project with British red Cross supporting women with no recourse to public funds, this is the only project of this kind in the UK.

GWA ACHIEVEMENTS AND PERFORMANCE

It has been another successful year for fundraising efforts and a clear position with our funding applications, GWA continues to maintain a good financial position taking into consideration previous years. The demand and need for our services continue to be stronger. In particular:

- 3791 - 1:1 support for women in Crisis Service.
- 108 women and 100 children stayed in refuge.
- We have had 771 refuge referrals, and this has been accommodated by signposting, refuge requests to other areas and sustainable move on accommodation.
- 206 Children and young people were supported across our non-refuge-based services.
- 326 Women were supported through follow on, outreach and IDAA
- 10 Women have been involved in our allotment group.
- 52 women supported through our Peer Support group.
- 46 women supported through court ordered contact with the Child Contact Group
- 36 young people experiencing domestic abuse in their own intimate relationships through our dedicated Enough Project.

On a weekly basis, throughout the year we feed into the Care Inspectorate data collection and consulting with inspectors over the last year.

The most recent short notice inspection of our Women's Service by the Care Inspectorate was in February 2019 when all aspects of our services were assessed as either Very Good or Excellent with no actions and any low-level recommendations are already in place or with substantial progress being made.

Over the last year and still considering impacts from the pandemic, the organisation has supported the recovery phase across Glasgow, supporting higher numbers of women in our crisis support service daily. The demand for the service remains consistent but has evolved, going back to more face-to-face work in our drop-in service and we continue to change, consider new challenges and promote the service as needs led by women.

Support for women, children and young people has been in great demand and the growing need for more innovative to support has been at the forefront of the support service provided by the whole staff group.

Glasgow Women's Aid strong fundraising position and budget controls/management over the last year has enabled us to create new posts and ensure challenges are met and needs are considered at our core.

Our focus has remained firmly on providing the services and evolving to the changing need, this has helped us shape an interim Strategic Plan to get us through to 2023, to allow us to produce a new strategic plan to take us into the future, consider all areas and firmly focus on us being a service of choice and sustainability.

The provision of extra refuge space and growing our accommodation portfolio across the city has been an area we have focussed upon and will continue into the new year. We are pleased to continue growing our digital presence including the new website and collaborations with

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

partners etc. on our social media platforms. This has raised our profile significantly both locally and nationally. We have continued to promote all the groupwork programmes, support groups and training for internal and external participants.

The GWA board will be launching a new longer term strategic plan, this will be driven with a high importance on engagement, consultation and participation.

In reporting these achievements, we are very aware that they are made possible only through the arduous work, dedication, and commitment of all the staff at GWA. On behalf of the Board and all the women, children and young people who use our services, I would like to personally thank each one of them for the incredible collective strength and the positive difference they made in the community this year. This has been a year of challenges for many of those we support, however these are met with innovative support across the board, ensuring the women, children and young people remain at the centre of all we do.

FINANCIAL REVIEW

GWA acknowledges the help of continued funding from Glasgow City Council and the Scottish Government. We would also like to acknowledge grants and funding received from

BBC Children in Need
Cash for Kids
Celtic Foundation
Tesco – Groundworks
NatWest Circle Fund – SafeLives
Bon Iver
Scottish Power
James Weir Foundation
Kelvin Smith Insurance
The Hunter Foundation - Kiltwalk

During the year we have received continued corporate support from McTears Auctioneers, Spirit of Christmas, Haukesha Bearing, and many other organisations and individuals who support us every year, providing donations and financial support, particularly at Christmas, and we express our thanks to each and every one of them.

The Board are satisfied with the financial performance of Glasgow Women's' Aid for the year ended 31 March 2023. Income has increased by £142,000 to £2.53m, mainly from the company's main charitable activities.

Donations and legacy income has continued to increase to £333k (2022 - £311k) which has been vital to support our services. We are continuing with our focus on obtaining sustainable funding to allow us to extend or reach further in the future in line with our strategic plan.

We continue to monitor our cost base closely – the total costs for the organisation have risen to £2.56m (2022 - £2.36m), and this resulted in a net deficit for the financial year. Staff costs have risen to £1.73m (2022 - £1.57m), which is an increase of 10%. The Board face an enormous challenge to try to reward and retain our fabulous team of staff, whilst ensuring that we are future proofed, with diverse funding and adequate reserves.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Reserves policy

The Board of Directors of Glasgow Women's Aid has ultimate responsibility for the charity, its assets and activities. All funds of the organisation are held for the purpose of carrying out its mission and charitable activities.

Reserves are held for 4 main purposes:

- To meet the financial obligations arising in the event of Glasgow Women's Aid ceasing to operate and allow the organisation to wind up in an orderly manner.
- To fund working capital.
- To ensure adequate liquidity.
- To manage potential risks and contingencies that may arise from time to time.

In order to meet these objectives, it is considered necessary to have general reserves of approximately three months running costs which equates to approximately £640,000, based on expenditure levels at the time of approving this report.

In March 2023 the charity had total funds of £869,654, of which £191,764 were held in restricted funds. Of the unrestricted funds totalling £677,891, £310,621 have been designated by the Board. The fixed asset fund of £40,621 represents the amount tied up in tangible fixed assets and therefore not available to spend. Further designated funds of £30,000 for the implementation of our Volunteer Project, £50,000 for Strategic Delivery, £10,000 for 50th Anniversary, £10,000 Organisational and Staff Development and £25,000 for Major Repairs Fund are likely to be spent in the short term. There is also the Contingency / Redundancy Notice Fund of £70,000 and a Core Funding Deficit Fund of £75,000, leaving general reserves of £367,270. Details of the Core Funding Deficit is noted on page 30.

Although the general reserves are below the stated policy level the Board consider the current reserves situation to be satisfactory in this continued challenging economic environment and will continue to seek opportunities to grow reserves in order to achieve our stated policy in the future.

PLANS FOR FUTURE PERIODS

GWA will be looking to work with all agencies to ensure we have robust services in place for the change in the number of women, children and young people we see face to face and manage all areas of the business to maintain a strong presence in the sector.

We are mindful that the next few years could be challenging, and we need to adapt and overcome hurdles left by any recovery plan for the local and national landscape. It is vital we continue to work towards new services for all who seek our help, look at new and innovative ways to support, what we have learned, what we need to keep from our new ways of working and place high importance on multi agency partnerships.

We are still committed to providing a wide range of services that is fully embedded in the needs lead service provision for all who come into contact with GWA.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

We plan to continue our engagement and continue to find new ways of engagement with those who have seldom heard voices, as well as those who have significant barriers to engagement. This will entail finding funding and skills to enhance the current service provision. In the coming year we will find new ways to ensure there is service user participation events, feedback methods and evidence the changes.

In the year ahead we also focus on the following goals and deliverables in our strategic plan for 2023/2026:

- Expand our digital presence by creating wider opportunities to engage with social media, promote joint working arrangements with other agencies to share information and knowledge as teams.
- Grow our accommodation portfolio, ensure it has excellent amenities and is a place that women, children and young people want to stay whilst on their journey of recovery.
- Continue to build a well-structured, fit for purpose operational infrastructure which fulfils the current and future needs of our service, where workers are valued, empowered and motivated to deliver remarkable services for women, children and young people
- Continue to promote a range of opportunities to work in partnership with statutory and voluntary agencies, universities and colleges to extend and enhance the range of services we offer
- We will work in partnership with Glasgow City Council, the Scottish Government and other agencies to inform and shape the strategic direction for domestic abuse services

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Charity number SC005227
Company number 337534 (Scotland)
Registered office 4th Floor, 30 Bell Street, Glasgow, G1 1LG

Our advisors

Auditors Wylie & Bisset, 168 Bath Street, Glasgow, G2 4TP
Bankers Bank of Scotland plc, 167-201 Argyle Street, Glasgow, G2 8BU
Solicitors TC Young Solicitors, 7 West George Street, Glasgow, G2 1BA

Directors

The directors of the charity are its trustees for the purpose of charity law. The trustees serving during the year and since the year end were as follows:

Ms Julie Christie Resigned 3rd October 2022
Ms Sheila Gillies Appointed Chair 3rd October 2022
Ms Wendy Spencer Appointed Vice Chair
Ms Fiona Thomson
Ms Suzanne Ross
Ms Lorraine Wyllie
Ms Ilene Campbell Resigned 3rd October 2022
Ms Kate Pearson
Ms Julie Marshall Appointed 7th December 2022

Key Management Personnel

GWA Chief Executive Ms A Devine
Women's Team Manager Ms L Munro
CYP's Team Manager Ms M Farry
Outreach Team Manager Ms C O'Neill
Finance Manager Ms M Black
HR & Admin Manager Ms F Davies

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Glasgow Women's Aid is controlled by its governing documents; a Memorandum and Articles of Association which was created in February 2008 and revised on the 17 November 2021 and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. It is registered as a charity with the Office of Scottish Charities Regulator. Membership is open to all women who have a feminist analysis of domestic abuse and who accept the objects of the company. Members agree to contribute £1 in case of the charity winding up.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Appointment of directors

The Articles of Association state the minimum number of directors to be three and the maximum to be twelve. At each AGM, the members may elect any member to be a director. The directors may at any time appoint any member to be a director.

The charity has eight directors at the year end. Directors appointed during the year were appointed by existing directors in line with the Articles of Association. The following directors comprising the one third due to retire by rotation were re-elected at the AGM:

- Fiona Thomson
- Lorraine Wylie
- Sheila Gillies
- Julie Marshall
- Suzanne Ross

Induction and training of new Directors

All new directors receive a full induction to the organisation and the governance role. This includes obligations under charity and company law and an introduction to GWA's structure and services, our plans and financial status. The induction process also allows new directors to visit our refuges and to meet staff. A training record is maintained for all directors who are encouraged to attend training events relevant to their role.

Organisational structure

The board of directors, which can have a minimum of 3 and a maximum of 12 members, administers the charity. The board meets every 2 months and there are sub-committees covering service quality, finance and fundraising which normally meet between board meetings. A Chief Executive Officer is appointed by the directors to manage the day-to-day operations of the charity. To facilitate effective operations, the Chief Executive has delegated authority, within terms of delegation approved by the directors, for operational matters including finance, employment and service delivery.

Directors are appointed to the offices of Chair, Vice Chair, Treasurer, Secretary and such other office bearers (if any) as they consider appropriate. These appointments are made by the Directors following the AGM. All office bearers shall cease to hold office at the conclusion of each AGM but shall then be eligible for re-election.

Related parties

None of our trustees receive remuneration or other benefit from their work with the charity. In the current year no related party transactions were reported.

Pay policy for senior staff

The directors consider the board of directors, the GWA Chief Executive and the GWA Women's, Children's Team Managers, Outreach Team Manager, HR Manager and Finance Manager to be the key management personnel of the charity in charge of directing and controlling, running and operating the organisation on a day-to-day basis.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

All directors give their time freely and no director received remuneration in the year. The practice of the charity is that directors do not claim expenses.

The pay of senior staff is benchmarked every 2 years against relevant roles in similar organisations.

Risk management

The directors have a risk management strategy which comprises:

- A quarterly and annual review of the principal risks the charity may face
- The establishment of policies, systems and procedures to mitigate those risks identified, and
- The implementation of procedures designed to manage any potential impact on the charity should any of these risks materialise.

This work has identified that sustainable funding is the major risk for the charity. Our core funding is not keeping pace with our cost base meaning that IT related costs, salary costs, pensions and utility increases need to be funded by other sources of income. As certain key revenue streams are only agreed on a year-to-year basis there is considerable uncertainty involved, which is unsettling for staff and difficult to manage.

There is an increasing dependence on project funding which requires considerable staff time both in putting together applications and in the subsequent administration of monitoring and evaluation processes. The cost of resources to conduct this work is not included in funding which means it must be absorbed by existing staff. This creates the risk of it distracting from core service delivery focus.

STATEMENT OF DIRECTORS RESPONSIBILITIES

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

Company law requires the Directors 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 Directors must

- 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.

The Directors 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

GLASGOW WOMEN'S AID

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

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.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS


So far as the Directors are aware, there is no relevant information (as defined by Section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware, and each trustee has taken all the steps that they ought to have taken as a trustee in order to make them aware of any audit information and to establish that the charitable company's auditors are aware of that information.

AUDITORS

The board give their assurance of the continued engagement of Wylie & Bisset (Audit) Limited as the appointed auditors for the forthcoming year at the Annual general Meeting held in October.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:

DocuSigned by:

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Sheila Gillies

Chairperson

Date: 7th August 2023

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

Independent Auditor's Report to the Trustees and Members of Glasgow Women's Aid for the year ended 31st March 2023

Opinion

We have audited the financial statements of Glasgow Women's Aid (the 'charitable company') for the year ended 31st March 2023 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Cash Flow Statement and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2023, 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 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's 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 other information comprises the information included in the Report & Financial Statements, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the Report & Financial Statements. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated.

Independent Auditor's Report to the Trustees and Members of Glasgow Women's Aid for the year ended 31st March 2023

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, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within 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 directors' report.

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

- adequate 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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on pages 9 and 10, the trustees (who are also the directors of the charitable company for the purposes of company law) 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.

Independent Auditor's Report to the Trustees and Members of Glasgow Women's Aid for the year ended 31st March 2023

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

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

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

Extent to which the audit was considered capable of detecting irregularities including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures response to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing the risks or material misstatements in respect of irregularities, including fraud and non-compliance with laws and regulations we considered the following;

- The nature of the charity, the environment in which it operates and the control procedures implemented by management and the trustees; and
- Our enquiries of management and trustees about their identification and assessment of the risks of irregularities.

Based on our understanding of the charity and the sector we identified that the principal risks of non-compliance with laws and regulations related to, but were not limited to;

- Regulations and legislation pertinent to the charity's operations
- The charity's memorandum & articles

We considered the extent to which non-compliance might have a material impact on the financial statements. We also considered those laws and regulations which have a direct impact on the preparation of the financial statements, such as the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006. We evaluated management and trustees' incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of management override of controls), and determined that the principal risks were related to;

- Posting inappropriate journal entries;
- Overstated Gift Aid claims

Independent Auditor's Report to the Trustees and Members of Glasgow Women's Aid for the year ended 31st March 2023

Audit response to the risks identified;

Our procedures to respond to the risks identified included the following;

- Gaining an understanding of the legal and regulatory framework applicable to the charity and the sector in which it operates;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management, trustees and legal advisors concerning actual and potential litigation and claims;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with HMRC;
- In addressing the risk of fraud as a result of management override of controls, testing the appropriateness of journal entries and other adjustments; evaluating rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <..\WorkingPaper\Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

**Independent Auditor's Report to the Trustees and Members of Glasgow Women's Aid
for the year ended 31st March 2023**

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 trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Claire Dalrymple FCCA (Senior Statutory Auditor)

*168 Bath Street
Glasgow
G2 4TP*

DocuSigned by:
Wylie & Bisset (Audit) Limited
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For and on behalf of Wylie & Bisset (Audit) Limited, Statutory Auditor

7th August 2023

Wylie & Bisset (Audit) Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

GLASGOW WOMEN'S AID
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MARCH 2023
(Incorporating an income and expenditure account)

	Note	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023	Unrestricted Funds 2022	Restricted Funds 2022	Total Funds 2022
		£	£	£	£	£	£
Income and endowments from:							
Donations and legacies	4	99,787	232,936	332,723	70,458	240,896	311,354
Charitable activities	5	563,588	1,588,579	2,152,167	538,148	1,504,747	2,042,895
Other trading activities	6	37,095	-	37,095	31,690	-	31,690
Investments	7	6,770	-	6,770	1,260	-	1,260
Total Income		707,240	1,821,515	2,528,755	641,556	1,745,643	2,387,199
Expenditure on:							
Raising funds							
Raising donations & legacies	8	13,739	-	13,739	13,229	-	13,229
Other trading activities	9	24,530	-	24,530	27,417	-	27,417
Charitable activities	11	623,437	1,898,274	2,521,711	631,582	1,691,964	2,323,546
Total Expenditure		661,706	1,898,274	2,559,980	672,228	1,691,964	2,364,192
Net (expenditure)/income for the year		45,534	(76,759)	(31,225)	(30,672)	53,679	23,007
Transfers between funds		(25,136)	25,136	-	34,140	(34,140)	-
Net movement in funds		20,398	(51,623)	(31,225)	3,468	19,539	23,007
Funds reconciliation							
Total Funds brought forward	20	657,493	243,387	900,880	654,025	223,848	877,873
Total Funds carried forward	20	677,891	191,764	869,655	657,493	243,387	900,880

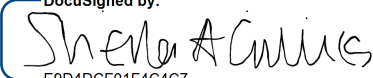
The statement of financial activities includes gains and losses recognised in the year.
All income and expenditure is derived from continuing activities.

**GLASGOW WOMEN'S AID
BALANCE SHEET AS AT 31 MARCH 2023**

	Note	2023 £	2022 £
Fixed assets:			
Tangible assets	15	40,621	42,744
Current assets:			
Debtors	16	98,708	41,455
Investments	17	200,000	200,000
Cash at bank and in hand	23	618,751	757,140
Total current assets		<u>917,459</u>	<u>998,595</u>
Liabilities:			
Creditors falling due within one year	18	(88,425)	(140,459)
Net current assets		<u>829,034</u>	<u>858,136</u>
Net assets		<u>869,655</u>	<u>900,880</u>
The funds of the charity:			
Unrestricted funds	20	677,891	657,493
Restricted income funds	20	191,764	243,387
Total charity funds		<u>869,655</u>	<u>900,880</u>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the company.

Approved by the Trustees and authorised for issue on 7 August 2023 and signed on their behalf by:

DocuSigned by:

 E9D4DCF01F4C4C7...

Name: Sheila Gillies

DocuSigned by:

 E612BCF9524445F...

Name: Fiona Thomson

Company No: SC337534

GLASGOW WOMEN'S AID**STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 31 MARCH 2023**

	Note	2023 £	2022 £
<i>Cash flows from operating activities:</i>			
Cash provided by operating activities	22	(110,736)	104,552
<i>Cash flows from investing activities:</i>			
Interest received		6,770	1,260
Interest payable		(320)	(359)
Cash invested		(200,000)	(200,000)
Proceeds from investment		200,000	200,000
Purchase of property, plant and equipment		(34,103)	(15,120)
Proceeds from sales of fixed assets		-	-
Net cash (used in) investing activities		<u>(27,653)</u>	<u>(14,219)</u>
Change in cash and cash equivalents in the year		(138,389)	90,333
Cash and cash equivalents brought forward	23	557,140	666,807
Cash and cash equivalents carried forward	23	<u>418,751</u>	<u>557,140</u>

GLASGOW WOMEN'S AID

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity constitutes a public benefit entity as defined by FRS 102.

The charity's presentation currency is sterling and amounts in the financial statements are rounded to the nearest £.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created funds for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed, or through the terms of an appeal.

Further details of each fund are disclosed in note 20.

(c) Income recognition

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

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 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 those conditions will be fulfilled in the reporting period.

GLASGOW WOMEN'S AID

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

1. Accounting Policies (continued)

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service deferred until the criteria for income recognition are met (see note 19).

(d) Expenditure recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure is incurred.

(e) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

(f) Allocation of support and governance 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 statutory audit and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on the time spent by staff members. The allocation of support and governance costs is analysed in note 10.

GLASGOW WOMEN'S AID**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023****1. Accounting Policies (continued)****(g) Tangible fixed assets and depreciation**

Tangible fixed assets costing more than £75 are capitalised, including any incidental expenses of acquisition. Expenditure relating to the refuge accommodation is written off through the SOFA in the year in which the expenditure is incurred. This is a reflection of the short estimated useful life of these assets.

	Basis
Leasehold property	10%/33% on cost
Computer equipment	33% - 100% on cost
Office Equipment	15% on cost

(h) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(i) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(j) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(k) Pensions

The pension costs charged against profits represents the amount of employer's contributions payable in the scheme in respect of the accounting period. The charity is also an admitted body to the Strathclyde Pension Fund which operates a defined benefit pension scheme. The contributions payable by the charity, as employer, and of the relevant staff, are prescribed by the managers of the fund under the statutory provisions under which the scheme operates. The company has no discretion to vary the rates of its contributions and therefore the pension scheme is treated as a defined contribution scheme as permitted by FRS 102. The pension costs charged in the financial statements in respect of this scheme represents the contributions payable by the company during the year.

(l) Judgements and key sources of estimation and uncertainty

In the application of the company's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

GLASGOW WOMEN'S AID**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023****1. Accounting Policies (continued)**

Depreciation of fixed assets – fixed assets are depreciated over the useful life of the asset. The useful lives of fixed assets are based on the knowledge of senior management, with reference to assets expected life cycle.

Allocation of expenditure between activities – Support costs are allocated between charitable activities and governance based on the time spent by senior management on undertaking the charity's activities.

2. Legal status of the Charity

Glasgow Women's Aid is a registered Scottish charity.

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

3. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in kind (2022: £nil). Expenses are not normally paid to Trustees.

During the year no trustee had any personal interest in any contract or transaction entered into by the charity (2022: none).

4. Income from donations and legacies

	2023	2022
	£	£
Donations and legacies	99,702	97,858
Subscriptions	85	50
SWD Grants	232,936	213,446
	<u>332,723</u>	<u>311,354</u>

5. Income from charitable activities

	2023	2022
	£	£
To provide refuge and support to women and children fleeing domestic violence	2,152,167	2,042,895
	<u>2,152,167</u>	<u>2,042,895</u>

6. Income from other trading activities

	2023	2022
	£	£
Other income	4,109	1,820
Fundraising	32,986	29,870
	<u>37,095</u>	<u>31,690</u>

GLASGOW WOMEN'S AID**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023****7. Investment Income**

	2023	2022
	£	£
Bank interest	6,770	1,260
	<u>6,770</u>	<u>1,260</u>

8. Raising funds - expenditure on raising donations and legacies

	Direct Costs	Support Costs	Total 2023
	£	£	£
Seeking donations – 2023	-	13,739	13,739
	<u>-</u>	<u>13,739</u>	<u>13,739</u>

	Direct Costs	Support Costs	Total 2022
	£	£	£
Seeking donations – 2022	-	13,229	13,229
	<u>-</u>	<u>13,229</u>	<u>13,229</u>

9. Raising funds - expenditure on other trading activities

	Direct Costs	Support Costs	Total 2023
	£	£	£
Fundraising – 2023	3,885	20,645	24,530
	<u>3,885</u>	<u>20,645</u>	<u>24,530</u>

	Direct Costs	Support Costs	Total 2022
	£	£	£
Fundraising – 2022	7,678	19,739	27,417
	<u>7,678</u>	<u>19,739</u>	<u>27,417</u>

GLASGOW WOMEN'S AID**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023****10. Allocation of governance and support costs**

The breakdown of support costs and how these were allocated between governance and other support costs is shown in the table below:

2023 Cost type	Total allocated £	Governance related £	Other support costs £	Basis of apportionment
Staff costs	175,197	7,962	167,235	<i>Staff time</i>
Other costs	61,042	2,775	58,267	<i>Usage</i>
Total	236,239	10,737	225,502	

2022 Cost type	Total allocated £	Governance related £	Other support costs £	Basis of apportionment
Staff costs	161,342	6,841	154,501	<i>Staff time</i>
Other costs	52,858	2,241	50,617	<i>Usage</i>
Total	214,200	9,082	205,118	

Governance costs:	2023 £	2022 £
Auditor's remuneration	5,886	5,048
Governance costs	376	3,671
Support costs (see above)	10,737	9,082
	16,999	17,801

Breakdown of governance and support costs by activities:

2023	Support Costs £	Governance £	Total £
Seeking donations	12,889	850	13,739
Raising funds	19,285	1,360	20,645
Charitable activities	193,328	14,789	208,117
	225,502	16,999	242,501

2022	Support Costs £	Governance £	Total £
Seeking donations	12,339	890	13,229
Raising funds	18,315	1,424	19,739
Charitable activities	174,464	15,487	189,951
	205,118	17,801	222,919

GLASGOW WOMEN'S AID**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023****11. Analysis of expenditure on charitable activities**

	To provide refuge and support to women and children fleeing domestic violence	2023 Total	To provide refuge and support to women and children fleeing domestic violence	2022 Total
	£	£	£	£
Staff costs	1,568,786	1,568,786	1,430,475	1,430,475
Property costs	392,194	392,194	396,171	396,171
Administrative costs	92,001	92,001	85,311	85,311
Maintenance	104,897	104,897	126,909	126,909
Legal and professional	4,109	4,109	-	-
Interest charges	320	320	359	359
Refuge costs	140,046	140,046	73,767	73,767
Travel	5,568	5,568	4,358	4,358
Subscriptions	5,101	5,101	4,921	4,921
Equipment hire	-	-	-	-
COVID expenditure	301	301	11,324	11,324
Loss on sale	271	271	-	-
Governance costs (note 10)	14,789	14,789	15,487	15,487
Support costs (note 10)	193,328	193,328	174,464	174,464
	<u>2,521,711</u>	<u>2,521,711</u>	<u>2,323,546</u>	<u>2,323,546</u>

12. Analysis of staff costs and remuneration of key management personnel

	2023 £	2022 £
Salaries and wages	1,400,298	1,291,573
Social security costs	134,601	119,005
Pension costs	197,545	163,921
Total staff costs and employee benefits	<u>1,732,444</u>	<u>1,574,499</u>
	2023 £	2022 £
Key management personnel remuneration (including salary, national insurance and pension contributions)	<u>286,981</u>	<u>207,017</u>

Included within salaries and wages are redundancy payments totalling £Nil (2022: £Nil). No employees had employee benefits in excess of £60,000 (2022: nil).

	2023 No.	2022 No.
The average weekly number of persons, by headcount, employed by the charity during the year was:	<u>51</u>	<u>50</u>

GLASGOW WOMEN'S AID**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023****13. Net income/(expenditure) for the year**

This is stated after charging:	2023	2022
	£	£
Depreciation	35,925	33,931
Interest payable	320	359
Interest receivable	6,770	1,260
Auditor's remuneration: Audit fees	<u>5,886</u>	<u>5,048</u>

14. Government Grants

	2023	2022
	£	£
Glasgow City Council	1,322,715	1,269,987
Scottish Government	418,313	438,207
	<u>1,741,028</u>	<u>1,708,194</u>

There are no unfulfilled conditions and contingencies attaching to the grants or any indications of other forms of government assistance.

15. Tangible Fixed Assets

	Plant & Machinery £	Total £
Cost or valuation		
At 1 April 2022	262,351	262,351
Additions	34,103	34,103
Disposals	23,351	23,351
At 31 March 2023	<u>273,103</u>	<u>273,103</u>
Depreciation		
At 1 April 2022	219,607	219,607
Charge for the year	35,925	35,925
Eliminated on disposals	23,050	23,050
At 31 March 2023	<u>232,482</u>	<u>232,482</u>
Net book value		
At 31 March 2022	<u>61,555</u>	<u>61,555</u>
At 31 March 2023	<u>40,621</u>	<u>40,621</u>

GLASGOW WOMEN'S AID**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022****16. Debtors**

	2023	2022
	£	£
Trade debtors	18,500	19,576
Other debtors	80,209	21,879
	<u>98,708</u>	<u>41,455</u>

17. Current Investments

	2023	2022
	£	£
Term deposit	200,000	200,000
	<u>200,000</u>	<u>200,000</u>

18. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	5,996	14,070
Other creditors and accruals	37,671	58,567
Deferred income (Note 19)	12,291	37,926
Taxation and social security costs	32,467	29,896
	<u>88,425</u>	<u>140,459</u>

19. Deferred income

	2023
	£
Balance as at 1 April 2022	37,926
Amount released to income earned from charitable activities	(37,926)
Amount deferred in year	12,291
Balance as at 31 March 2023	<u>12,291</u>

Deferred income comprises 23/24 grants received in advance.

GLASGOW WOMEN'S AID**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023****20. Analysis of charitable funds**

Analysis of Fund movements	2021 Balance b/fwd £	Income £	Expenditure £	Transfers £	2022 Fund c/fwd £
Unrestricted					
Designated funds					
Fixed assets	61,554	-	-	(18,811)	42,744
Contingency notice/ redundancy fund	70,000	-	-	-	70,000
Strategic Delivery Fund	94,224	-	53,359	19,135	60,000
Fundraising database fund	11,000	-	6,174	-	4,826
COVID fund	40,000	-	5,637	(28,363)	6,000
Volunteer project	-	-	-	30,000	30,000
Major repairs fund	-	-	-	30,000	30,000
Total designated funds	276,779	-	65,170	31,961	243,570
General funds	377,246	641,556	607,058	2,179	413,923
Total unrestricted funds	654,025	641,556	672,228	34,140	657,493
Restricted fund					
Aberlour Grant	-	200	200	-	-
Bank of Scotland	83,151	-	54,524	(28,627)	-
BBC Children in Need	-	10,000	5,711	-	4,289
Cash for Kids - Basic Essentials	-	5,950	5,970	20	-
Cash for Kids - Summer Grants	-	1,000	1,098	98	-
Celtic Foundation	-	4,500	4,510	10	-
CFK – Winter Fund	-	3,700	3,710	10	-
Covid-19 - Recovery Year Two	-	19,847	19,951	104	-
Covid-19 - 100 Days Emergency Fund	-	18,626	7,470	-	11,156
Covid-19 - £500 Health & Social Care	-	23,077	23,077	-	-
Family Holiday Fund	-	1,750	1,763	13	-
GCC - Safety & Wellbeing Initiative	-	86,032	25,499	-	60,533
GCC - Supporting people	70,486	596,864	604,034	-	63,316
GCC - SWD grant	14,037	213,446	218,637	-	8,846
GCC – Transitional Support Fund	-	20,000	20,000	-	-
GCC - Women, Destitution & NRPF	-	40,000	-	-	40,000
GCC – Women's Aid Refuge Services	32,878	304,381	292,376	-	44,883
Hugh Fraser Trust	-	3,150	865	-	2,285
Merchants House of Glasgow	-	3,600	540	(3,060)	-
Mickel Fund	-	3,600	540	(3,060)	-
Natwest Circle Fund	2,500	-	2,500	-	-
Playscheme grant	-	9,264	9,277	13	-
Postcode Trust	14,142	-	14,206	64	-
Scottish Government -2020/21 Extension	3,722	162,500	166,410	188	-
Scottish Government- 2022/23 Extension	-	214,156	206,077	-	8,079
SSSC Training grant	2,400	-	2,400	-	-
Tradeshouse	532	-	619	87	-
Total restricted funds	223,848	1,745,643	1,691,964	(34,140)	243,387
TOTAL FUNDS	877,873	2,387,199	2,364,192	-	900,880

GLASGOW WOMEN'S AID

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

20. Analysis of charitable funds (continued)

Analysis of Fund movements	2022 Balance b/fwd £	Income £	Expenditure £	Transfers £	2023 Fund c/fwd £
Unrestricted					
Designated funds					
Fixed assets	42,744	-	-	(2,123)	40,621
Contingency notice/ redundancy fund	70,000	-	-	-	70,000
Strategic Delivery Fund	60,000	-	9,297	(703)	50,000
Fundraising database fund	4,826	-	1,027	(3,799)	-
COVID fund	6,000	-	301	(5,699)	-
Volunteer project	30,000	-	-	-	30,000
Major repairs fund	30,000	-	7,200	2,200	25,000
50 th Anniversary Fund	-	-	-	10,000	10,000
Organisational & Staff Development Fund	-	-	-	10,000	10,000
Core Funding Deficit	-	-	-	75,000	75,000
Total designated funds	243,570		17,825	84,876	310,621
General funds	413,923	707,240	643,881	(110,012)	367,270
Total unrestricted funds	657,493	707,240	661,706	(25,136)	677,891
Restricted fund					
BBC Children in Need	4,289	10,500	12,244	(312)	2,233
Cash for Kids - Basic Essentials	-	6,255	6,265	10	-
Cash for Kids – Food poverty	-	890	890	-	-
Celtic Foundation	-	5,000	5,010	10	-
Covid-19 - 100 Days Emergency Fund	11,156	37,253	51,069	2,660	-
Drapers Fund	-	350	350	-	-
GGC – Family Support Fund	-	54,500	13,186	-	41,314
GCC - Safety & Wellbeing Initiative	60,533	10,000	60,569	36	10,000
GCC - Supporting people	63,316	654,924	657,324	-	60,916
GCC - SWD grant	8,846	232,936	237,975	-	3,807
GCC – Transitional Support Fund	-	20,000	20,000	-	-
GCC - Women, Destitution & NRPF	40,000	8,500	9,238	-	39,262
GCC – Women's Aid Refuge Services	44,883	332,004	344,155	-	32,732
Hugh Fraser Trust	2,285	-	1,985	-	300
Inspiring Scotland – Workers Wellness	-	2,916	2,994	78	-
Natwest Circle Fund	-	5,000	5,000	-	-
Playscheme grant	-	9,850	9,896	46	-
Scottish Government -DES Year 1	-	214,156	234,200	20,044	-
Scottish Government- DES Year 1 Extension	8,079	214,156	224,724	2,489	-
Tesco – Groundworks	-	1,125	1,200	75	-
VSDF – SSSC Fees	-	1,200	-	-	1,200
Total restricted funds	243,387	1,821,515	1,898,274	25,136	191,764
TOTAL FUNDS	900,880	2,528,755	2,559,980	-	869,655

GLASGOW WOMEN'S AID

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

20. Analysis of charitable funds (continued)

a) The unrestricted funds are available to be spent for any of the purposes of the charity.

The Trustees have created the following designated funds:

Fixed assets: The fixed assets fund represents the net book value of the tangible fixed assets at the balance sheet date.

Contingency notice/redundancy fund: This fund is the staff costs which would be incurred should the Scottish Government, Equalities Fund grant, which has less than one year to run, not be renewed for a further year. While the Board expects this funding stream will continue, they consider it prudent to allocate a reserve for these costs, as it may be necessary to put affected staff onto redundancy notice given the uncertainty and timing of future funding announcements.

Strategy Delivery Fund – this fund is to support the strategic direction and plan going forward, providing funds to manage IT and infrastructure for all.

Fundraising Database Fund – This fund represents the costs of implementing a new donor database and the support costs for the first 3 years. The database will enable the donations and fundraising received by the charity to be managed more efficiently.

COVID Fund – This fund is to cover the projected lost income from Housing Benefits for the period April to September for shared accommodation which we are unable to allocate to women due to government restrictions. This fund will also cover any additional costs incurred due to the COVID pandemic.

Volunteer Fund - This fund is to cover the costs of developing and implementing a new volunteer program over the next 2 years.

Major Repairs Fund- The Board anticipates some major repairs within the refuge accommodation in the next 12 to 24 months, this fund is to ensure these costs are funded.

50th Anniversary Fund - This fund will allow Glasgow Womens Aid to hold events during the year raising awareness of the work we do and celebrating the 50th Anniversary.

Organisational & Staff Development Fund – This fund will allow ongoing development within the organisation to maintain staff wellbeing and to ensure Glasgow Womens Aid is ready for any future growth or challenges.

Core Funding Deficit – It has been necessary to create this fund in line with our risk register as a key funder has continued funding on a standstill basis for several years. This fund recognises that current service levels require to be funded from general reserves until funding is increased, to ensure that core services are not reduced or restricted.

GLASGOW WOMEN'S AID

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

20. Analysis of charitable funds (continued)

b) Restricted funds comprise:

Aberlour Grant - This grant was to be redistributed to children and young people to assist with the purchase of clothing.

Bank of Scotland – this 2 year grant funds the costs of 2 new outreach posts, one supporting women and one supporting young people experiencing domestic abuse in their own relationships.

BBC Children in Need - this funding was received to decorate the children's bedrooms in their new homes when they move on from refuge accommodation. In the prior year, transfers at the year end were due to expenditure incurred greater than the income received, the balance of which was covered by unrestricted reserves.

Cash for Kids - Basic Essentials - This grant was to be redistributed to families who are adversely affected by poverty to assist with basic essentials.

Cash for Kids - Food Poverty – This grant funded by Arnold Clark was to help eliminate food poverty during the school summer holidays, this was used to provide a breakfast club and regular BBQ within refuge.

Cash for Kids - Summer Grants - This grant was to be allow us to run a summer programme of activities for children and young people who are adversely affected by poverty.

Celtic Foundation – this grant was to provide food and activities for women, children and young people during the winter months. Transfers at the year end were due to expenditure incurred greater than the income received, the balance of which was covered by unrestricted reserves.

CFK – Winter Fund - this grant was to be redistributed to families who are adversely affected by poverty to assist with additional costs through the winter months. Transfers at the year end were due to expenditure incurred greater than the income received, the balance of which was covered by unrestricted reserves.

Covid-19 - Recovery Year Two - this is a Scottish Government grant to assist with additional costs and expenses incurred due to the pandemic.

Covid-19 - 100 Days Emergency Fund - this Scottish Government grant was to enable us to employ additional staff to help tackle the increased waiting list caused by the pandemic.

Covid-19 - £500 Health & Social Care - this grant was awarded to ensure that all staff who worked during the pandemic received a £500 payment

Drapers Fund – applications were made to this fund for several children in the service, all funds received were for clothing and school wear.

Family Holiday Fund - This grant was to be redistributed to families who are in financial difficulties.

GLASGOW WOMEN'S AID

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

20. Analysis of charitable funds (continued)

GCC - Family Support Fund – This funding will support families moving into their new homes within the Glasgow area, financial support up to a maximum amount of £1000 will be awarded to purchase goods needed for their home that will enhance what provision was awarded by the Scottish Welfare fund

GCC - Safety & Wellbeing Initiative - this funding is to enable the support of women across Glasgow who have experience any form of VAW, to ensure their safety and to increase their wellbeing.

Glasgow City Council Playscheme Grant - this grant from Glasgow City Council allows us to run activity programmes during the school holiday periods. Transfers at the year end were due to expenditure incurred greater than the income received, the balance of which was covered by unrestricted reserves.

Glasgow City Council, Supporting People – this grant funds the costs involved in the support of all women within the service including refuge and follow on, this grant cannot be used for any purpose other than the support of women.

Glasgow City Council, Social Work Department – this is a core costs grant and funds the main office and management of Glasgow Women's Aid, this grant cannot be used for any support or refuge costs.

Glasgow City Council Transitional Support Fund – This fund is to support the children service and is used to fund an Assistant CYP Support Worker who works across all refuges. Transfers at the year end were due to expenditure incurred greater than the income received, the balance of which was covered by unrestricted reserves.

GCC - Women, Destitution & NRPF - this funding is to support women who have experienced any form of VAW who have no recourse to public funds, this is on a short term bases to allow them to establish a long term solution.

Glasgow City Council, Women's Aid Refuge Services – this 2 year grant funds the costs involved in providing additional refuge, follow on and outreach services for women, children and young people.

Hugh Fraser Trust - This grant is to allow us to support women when moving on from refuge and is being used to purchase basic DIY tools.

Inspiring Scotland – Workers Wellness Fund – This grant was awarded to improve the wellbeing and mental health of workers registered with SSSC

Merchants House of Glasgow (2022) - This funding was to allow us to set up an IT suite within our refuge accommodation allowing women to access housing and employment.

Mickel Fund (2022) - This funding was to allow us to set up an IT suite within our refuge accommodation allowing women to access housing and employment.

Natwest Circle Fund - this grant has to be distributed to women experiencing economic and domestic abuse, to aid in their recovery.

GLASGOW WOMEN'S AID**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022****20. Analysis of charitable funds (continued)**

Postcode Trust – this grant is to redevelop the sensory room and play area to enable therapeutic, safe play for children and young people in our service.

Scottish Government – DES Year 1 - this grant funds the costs involved in the support of all children and young people using the service including refuge, follow-on, outreach and Play Therapy. This grant cannot be used for any other purpose other than the support of children and young people.

Scottish Government- DES Year 1 Extension- this grant funds the costs involved in the support of all children and young people using the service including refuge, follow-on, outreach and Play Therapy. This grant cannot be used for any other purpose other than the support of children and young people.

SSSC Training Grant – This grant is to cover the cost of SVQ training to ensure our Women's Team workers achieve the required qualifications to register with SSSC.

Tesco - Groundworks - This funding was to allow us to set up outdoor seating areas in all refuges to enable social interaction and relaxation

Tradeshouse - this funding was to enable us to source a vehicle to transport services users to and from support sessions, training groups and workshops.

VSDf – SSSC Training Grant – This grant is to cover the cost of SVQ training to ensure our Women's Team Workers achieve the required qualifications to register with SSSC.

21. Net assets over funds

	Unrestricted Funds	Restricted Funds	Total 2023	Unrestricted Funds	Restricted Funds	Total 2022
	£	£	£	£	£	£
Fixed assets	40,621	-	40,621	42,744	-	42,744
Debtors	30,249	68,459	98,708	41,455	-	41,455
Current Investments	200,000	-	200,000	200,000	-	200,000
Cash	495,446	123,305	618,751	479,177	277,963	757,140
Creditors	88,425	-	88,425	(105,883)	(34,576)	(140,459)
	677,891	191,764	869,655	657,493	243,387	900,880

GLASGOW WOMEN'S AID**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023****22. Reconciliation of net income/(expenditure) to net cash flow from operating activities**

	2023	2022
	£	£
Net income for the year (as per the Statement of Financial Activities)	(31,225)	23,007
Adjustments for:		
Depreciation charges	35,925	33,931
Interest received	(6,770)	(1,260)
Interest payable	320	359
Loss on disposal	301	-
(Increase)/Decrease in debtors	(57,253)	29,943
(Decrease)/Increase in creditors	(52,034)	18,572
Net cash provided by operating activities	<u>(110,736)</u>	<u>104,552</u>

23. Analysis of cash and cash equivalents

	2023	2022
	£	£
Cash in hand	618,751	757,140
Total cash and cash equivalents	<u>618,751</u>	<u>757,140</u>

24. Operating lease commitments

At the Balance Sheet date the charity had annual commitments under non-cancellable leases as set out below:

	2023	2022
	£	£
Operating leases which expire:		
Within one year	173,725	172,025
In the second to fifth years inclusive	36,899	47,500
	<u>210,624</u>	<u>219,525</u>