

CHARITY NUMBER: SC003486

NORTH AYRSHIRE WOMEN'S AID
ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED
31 MARCH 2014

JOHN KERR & COMPANY
CHARTERED ACCOUNTANTS

CONTENTS

	Page
Trustees Annual Report	1 - 3
Managers Report	4 - 5
Statement of Financial Activities	6
Balance Sheet	7
Notes forming part of the financial statements	8 - 13
Auditors Report	14 - 15

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	F Brown J Busby I Campbell A Clarke G Croan L Gilmartin Y Orr C Smith J Gossman	Resigned 13 May 2014
Company Secretary	S Campbell A Paton	Resigned 13 May 2014 Appointed 13 May 2014
Company Number	SC357590	
Scottish Charity Number	SC003486	
Registered Office	1 - 5 Union Street Saltcoats Ayrshire KA21 5LL	
Registered Auditors	John Kerr & Company Chartered Accountants 32a Hamilton Street Saltcoats KA21 5DS	

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2014

6

	<u>Note</u>	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>Total Funds</u> £	<u>Prior Year Funds</u> £
<u>Income Resources</u>					
Donations, Legacies & Grants	3	1,894	258,243	260,137	221,382
<u>Income from Operating Activities</u>					
Activities in furtherance of aims	3	1,954	1,154,804	1,156,758	1,232,617
Investment Income	3	254	-	254	938
<u>Total Incoming Resources</u>		4,102	1,413,047	1,417,149	1,454,937
<u>Charitable Expenditure</u>					
Cost of Activities in furtherance of the charity's objectives	4	7,220	1,311,189	1,318,409	1,433,185
Management & Administration of the charity	4	-	240	240	241
<u>Total Reserves Expended</u>		7,220	1,311,429	1,318,649	1,433,426
<u>Net Movement in Funds</u>		(3,118)	101,618	98,500	21,511
Gross Transfer between funds		12,864	(12,864)	-	-
Total Funds brought forward		287,159	123,470	410,629	389,118
<u>Total Funds carried forward</u>		296,905	212,224	509,129	410,629

BALANCE SHEET
AS AT 31 MARCH 2014

	<u>Note</u>	<u>2014</u> £	<u>2013</u> £
<u>Fixed Assets</u>			
Tangible Assets	9	16,030	2,212
<u>Current Assets</u>			
Debtors	11	89,941	84,578
Cash & Bank Balances		429,983	371,341
		519,924	455,919
<u>Creditors</u>			
<u>Amounts falling due within one year</u>	12	(26,825)	(47,502)
<u>Net Current Assets/(Liabilities)</u>		493,099	408,417
<u>Total Net Assets</u>		509,129	410,629
<u>Capital & Reserves</u>			
General Funds		293,339	287,156
Restricted Funds		215,790	123,473
		509,129	410,629

.....
Trustee

.....
Print Name

.....
Trustee

.....
Print Name
24 July 2014

The notes on pages 8 to 13 form part of the financial statements.

NOTE FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2014

8

1 Legal Status

The Trust is a company not having a share capital but with the liability of its members limited by guarantee. In the event of the Trust being wound up, each member may be required to contribute an amount not exceeding ten pounds. At 31 March 2014 there were 11 members (2013 – 11).

2 Accounting Policies

- a) All fixed assets are initially recognised at cost.
- b) Depreciation: Depreciation is calculated on the reducing balance basis at the following rates:-
- | | |
|-----------------|-------------------------|
| Other Equipment | 25% straight line basis |
| Motor Vehicles | 25% reducing balance |
- c) Income & Expenditure: Income & Expenditure are accounted for on the accruals basis.
- d) Revenue Grants are recognised in the state of financial activities gross in the period that the charity became entitled to receive them.

Funding Accounting

Unrestricted funds are those available to be expended in achieving the general objects of the charity at the discretion of the Trustees.

Restricted funds are those received subject to a specific purpose imposed by the donor, or by the wording of a particular appeal. North Ayrshire Women's Aid has the following material restricted funds:-

North Ayrshire Council	Housing Benefit - Funding received to meet the cost of providing refuge accommodation.
North Ayrshire Council	Housing Services - Contracted funding to provide the following services:-
	Refuge Services
	Outreach Services
	Counselling Support
	Addictions
	Children's Services

NOTES TO THE FINANCIAL STATEMENTS

3.30FA Analysis of Incoming Resources

	Unrestricted											Total				
	Funds	Small Grants & Donations	Refuge Income	NAC Refuge	NAC Outreach	NAC Counsel	NAC Addiction	NAC Children	Scot CSWAF	Training Prevention	Energy Trust		Scot Exc Advoc	Comic Relief	Young Women	MAPS 4U
Scottish Executive	1,894								49,000	12,020	37,828					86,828
Robertson Trust																12,020
Donations		3,036														1,894
Cash for Kids		1,185														3,036
Children in Need																1,185
Comic Relief												52,581				52,581
Lottery															102,593	102,593
Total Income from Donations	1,894	4,221	-	-	-	-	-	49,000	12,020	37,828	52,581	-	-	-	102,593	260,137

Activities in Furtherance of Aims

NAC Refuge	300,400															300,400
NAC Outreach				137,911												137,911
NAC Counselling Support					140,617											140,617
NAC Addiction						68,429										68,429
NAC Children's Services							123,677									123,677
Housing Benefit																368,358
Van Fund	260															260
Christmas Appeal	1,531															1,531
Training Funding		5,500														5,500
Pearl Centre Fundraising	163								5,060							163
Training Provided/NAC/NHS																5,060
Telephone Income			530													530
Heat & Light Income			1,024													1,024
Rent Income			3,298													3,298
Total Income from Activities	1,954	5,500	373,210	300,400	137,911	140,617	68,429	123,677	5,060	-	-	-	-	-	-	1,156,758
Investment Income																
Bank Interest	254	-	-	-	-	-	-	-	-	-	-	-	-	-	-	254
Total Incoming Resources	4,102	9,721	373,210	300,400	137,911	140,617	68,429	123,677	17,080	-	37,828	52,581	-	-	-	1,417,149

NOTES TO THE FINANCIAL STATEMENTS

4 SOFA Analysis of Resources Expended

	Unrestricted Funds	Small Grants & Donations	Refuge Income	NAC Refuge	NAC Outreach	NAC Counsel	NAC Addiction	NAC Children	Scot GOVT CSWAF	Training Consort	Energy Trust	Scot Exec Advoc	Comic Relief	Young Women 4U	MAPS	Lottery	Total
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Cost of Activities in Furtherance of Aims																	
Salaries			79,379	250,349	110,959	115,548	56,447	102,960	43,435	21,963	-	35,399	33,122			70,283	919,844
Care Commission Fees			2,255														2,255
SWA Affiliation Fees			150	1,200	390	390	150	420	60			30	30			180	3,000
Professional Fees			301	2,405	782	782	301	842	120			60	60			360	6,013
Rent & Rates			138,810	11,007	8,238	11,561	5,032	4,875	1,818	2,130			600		2,400	18,000	204,471
Heat & Light			14,167	526	945	492	201	396	10	25			35		600		17,397
Telephones			9,910	4,477	2,903	1,747	1,000	1,461	514			206	329			977	23,524
Insurances			1,230	4,321	1,404	1,404	540	1,512	216	104		108	109			648	11,492
Postage & Stationery			1,314	1,630	1,406	646	204	718	82			100	436			1,933	9,304
Equipment Hire & Rentals			288	2,302	748	748	288	806	115			57	57			345	5,754
Repairs & Renewals			9,181	1,308	425	484	164	458	65			33	33			495	12,646
Maintenance			14,561	8,903	3,378	2,893	1,113	3,116	445	916		222	223			1,335	36,189
Travel			1,745	3,455	3,058	819	2,140	3,172	1,293			860	995			2,442	20,927
Miscellaneous Expenses			525	649	328	211	81	346	74			18	1,530			895	8,637
Provisions			1,355	1,539	1,242	500	192	718	80			38	1,163		353	589	8,151
Advertising			331	2,649	861	861	331	927	133			66	66			397	6,622
Training Received			335	1,801	600	585	240	646	90			45	45			270	4,657
Trinity Church Removals	985																985
Christmas Gifts	1,266																1,266
Children in Need		1,185															1,185
Cash for Kids		3,036															3,036
Expenses - Donations	1,633																1,633
Emergency Payments	1,053																1,053
Exp Starter Packs	200																200
P Centre Fundraiser Exp	800																800
Depreciation			304	2,434	791	791	304	852	122			61	61			365	6,085
Playscheme Expenses	1,186																1,186
Loss on Asset Sale	97																97
Total Cost of Furtherance of Aims	7,220	4,221	276,141	300,955	138,458	140,462	68,728	124,225	48,672	25,138	-	37,303	38,894	5,125	3,353	99,514	1,318,409
Management & Admin																	
Bank Charges			12	95	31	31	12	33	6			2	2			16	240
Total Resources Expended	7,220	4,221	276,153	301,050	138,489	140,493	68,740	124,258	48,678	25,138	-	37,305	38,896	5,125	3,353	99,530	1,318,649

NOTES TO THE FINANCIAL STATEMENTS

11

S SOFA Analysis 2013/13

	Unrestricted Funds	Small Grants & Donations	Refuge Income	NAC Refuge	NAC Outreach	NAC Counsel	NAC Addiction	NAC Children	Scot GOVT CSWAF	Training Consort	Energy Trust	Scot Exec Advoc	Comic Relief	Young Women	MAPS 4U	Lottery	Total
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Total Incoming Resources	4,102	9,721	373,210	300,400	137,911	140,617	68,429	123,677	49,000	17,080	-	37,828	52,581	-	-	102,593	1,417,149
Total Resources Expended	7,220	4,221	276,153	301,050	138,489	140,493	68,740	124,258	48,678	25,138	-	37,305	38,896	5,125	3,353	99,530	1,318,649
Net Incoming/Outing Resources	(3,118)	5,500	97,057	(650)	(578)	124	(311)	(581)	322	(8,058)	-	523	13,685	(5,125)	(3,353)	3,063	98,500
Gross Transfers Between Funds	12,864	-	(16,199)							3,336							
Funds Brought Forward	287,156	4,520	16,199	30,839	3,808	12,154	17,136	18,183	12	4,722	324	361	(3,918)	10,587	8,000	543	410,627
Funds Carried Forward	296,902	10,020	97,057	30,189	3,230	12,278	16,825	17,602	334	-	324	884	9,767	5,462	4,647	3,606	509,127

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2014

12

6 Allocation of Expenses

Expenses, other than unrestricted and restricted small grants and donations have been allocated across funding streams according to the number of workers or, in the case of rent and rates and heat and light, floor space, except where there are direct costs i.e., a training course for the Stay Warm Co-Coordinator and Repairs and Maintenance which is mainly related to the Refuges and for which Housing Benefits income has been allocated 90% of the costs incurred.

7 Employee Numbers

The average number of employees during the year, calculated on the basis of full time equivalents was 34. (2014: 34)

8 Employee Costs

	<u>2014</u>	<u>2013</u>
	£	£
Salaries & Wages	805,877	869,505
Social Security Costs	77,181	80,483
Pension Costs	33,243	35,221
Benefits in Kind	3,543	4,204
	<u>919,844</u>	<u>989,413</u>

9 Tangible Fixed Assets

	<u>Equipment</u>	<u>Motor Vehicles</u>	<u>Total</u>
	£	£	£
<u>Cost</u>			
At 1 April 2013	11,743	4,415	16,158
Additions	-	20,600	20,600
Disposals	-	(2,090)	(2,090)
	<u>11,743</u>	<u>22,925</u>	<u>34,668</u>
<u>Depreciation</u>			
At 1 April 2013	11,005	2,941	13,946
Charge for Year	738	5,347	6,085
Disposals	-	(1,393)	(1,393)
	<u>11,743</u>	<u>6,895</u>	<u>18,638</u>
<u>Net Book Value</u>			
As at 31 March 2014	-	16,030	16,030
As at 31 March 2013	<u>738</u>	<u>1,474</u>	<u>2,212</u>

NOTE TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2014

13

10 Taxation

The Inland Revenue has agreed that because of its charitable status, the company is not liable to pay United Kingdom Corporation Tax.

<u>11 Debtors</u>	<u>2014</u>	<u>2013</u>
	£	£
Trade Debtors	360	2,940
Housing Benefits Claims	16,544	22,097
Prepayments & Other Debtors	73,037	59,541
	<hr/>	<hr/>
	89,941	84,578
	<hr/> <hr/>	<hr/> <hr/>

All of the above amounts are recoverable within one year.

<u>12 Creditors</u>	<u>2014</u>	<u>2013</u>
	£	£
Trade Creditors	2,896	3,277
Accruals & Deferred Income	2,937	793
PAYE	20,991	43,432
	<hr/>	<hr/>
	26,824	47,502
	<hr/> <hr/>	<hr/> <hr/>

13 Capital Commitments

The company has entered into property leases with the undernoted future commitments:-

<u>Property Address</u>	<u>Annual Commitment</u>	<u>Lease Termination Date</u>
1 - 5 Union Street, Saltcoats	28,000	November 2019
23 Hamilton Street, Saltcoats	14,600	November 2027

Both leases have options to terminate at five yearly intervals. The next relevant dates for these options are November 2014 and November 2017 respectively.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
NORTH AYRSHIRE WOMEN'S AID

14

Independent Auditors' Report to the Trustees and Members of North Ayrshire Women's Aid

We have audited the financial statements of North Ayrshire Women's Aid Limited for the Year Ended 31 March 2014 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes. These financial statements have been prepared under the accounting policies set out therein.

Respective responsibilities of the trustees and auditors

The trustees' (who are also the directors of the company for the purposes of company law) responsibilities for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Trustees' Responsibilities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 2006, the Charities and Trustees Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

We also report to you if, in our opinion, the information given in the Trustees Annual Report is not consistent with those financial statements, if the charity has not kept proper accounting records, if the charity's financial statements are not in agreement with these accounting records, if we have not received all the information and explanations we require for our audit.

We read other information contained in the Annual Report, and consider whether it is consistent with the audited financial statements. The other information comprises only the Chairman's Statements and the Trustees' Annual report. We consider the implications of our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements. Our responsibilities do not extend to other information.

Basis of Audit Opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
NORTH AYRSHIRE WOMEN'S AID

15

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity of error. In forming our opinion, we also evaluated the overall adequacy of the presentation of the information in the financial statements.

Opinion

In our opinion:

- The financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of affairs of the charity as at 31 March 2014, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended; and
- The financial statements have been properly prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006;

.....
Bruce Fairgrieve - Senior Statutory Auditor
On behalf of John Kerr & Company
Chartered Accountants and Registered Auditors
32a Hamilton Street
Saltcoats
KA21 5DS