

EDINBURGH WOMEN'S AID LIMITED
(a company limited by guarantee)

Report and Financial Statements

Year ended 31 March 2023

Charity No: SC028301
Company No: SC237521

EDINBURGH WOMEN'S AID LIMITED

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EDINBURGH WOMEN'S AID LIMITED

REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2023

The trustees are pleased to present their annual trustees' report together with the financial statements of the charity 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) (effective 1 January 2019).

Chairperson's Report 2022/23

Well done and thanks to the staff and Board who have worked exceptionally hard over the last 12 months – a busy and challenging time for all. We are fortunate to have such a dedicated, resilient and talented staff team as well as a supportive Board who contribute a huge amount to the strategic direction of the organisation. I am extremely proud to be the Chairperson of Edinburgh Women's Aid - a remarkable organisation staffed by committed women working to eliminate violence against women and children.

This year started in the 'new normal' (following a couple of challenging years responding to the pandemic) and ended at the beginning of our 50th anniversary, an opportunity to thank the amazing women who have gone before us and to mark the development and growth of our services over the 50 years.

Objectives and activities

Purpose

The purpose of the company is wholly charitable. In particular, the purpose is to relieve the needs of women and children who have experienced or are experiencing domestic abuse, either mental, physical or sexual, in their home or within a relationship with a partner of either sex.

Aims and activities

The principal aim of Edinburgh Women's Aid is to provide information, support, crisis counselling and, where appropriate, temporary accommodation, to women and children and young people who have experienced or are at risk of domestic abuse. Edinburgh Women's Aid also aims to raise awareness of issues in relation to domestic abuse and to work with other organisations to develop strategies to address these issues.

These aims are achieved by the activities noted in the Achievement and Performance section.

We measure success in meeting our aims through:

- Measuring the number of women and children who use our range of services
- Achieving a high occupancy percentage for our refuges
- Measuring the number of women and children who indicate that things have improved for them on their support plan
- Receiving scores of 'good' or above in our Care Inspectorate inspections
- Receiving positive feedback on our reports from our funders
- Positive feedback from women and children regarding their interaction with our services.

EDINBURGH WOMEN'S AID LIMITED

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YEAR ENDED 31 MARCH 2023

Achievements and performance

In order to achieve the above aims, in 2022/23 Edinburgh Women's Aid offered a range of services, which included: -

- Telephone helpline: Our crisis phone line was open from 9.00am to 5.00pm on Monday, Wednesday, Thursday and Friday (offering three-hours per day additional support time); 10.00 am – 7.00 pm on Thursday and 10.00am to 1.00pm on Saturday. An answerphone picks up calls received outside of these hours and gives the number of the National Domestic Abuse and Forced Marriage Helpline, which operates 24-hrs.
- 1:1 Crisis Support: Our drop-in service with no appointment necessary providing face to face support is available 10.00am - 3.00pm Monday, Wednesday, Thursday and Friday; 10.00am – 7.00pm on Tuesdays; and 10.00am – 1.00pm on Saturdays.

825 women used our Women's Crisis Support Services in 2022/23, either by telephone or face to face, an increase of more than 18% from the previous year.

- Our localities support workers continued to provide support in their local areas, this service is available by telephone, online and in face to face meetings. This service provides support to women who need long term ongoing support in their local area and works closely with locality partners such as housing, education, health and police.

76 women in North East Edinburgh; 63 women in South East Edinburgh; 65 women in North West Edinburgh and 69 women in South West Edinburgh received one to one support from a locality keyworker in 2022/23 this represents a small increase in number from the previous year.

- Refuge accommodation. Where appropriate, Edinburgh Women's Aid offers safe, temporary accommodation to women and any accompanying children and young people who are homeless due to domestic abuse. There are two types of accommodation available, shared and individual flats. In normal circumstances shared accommodation involves up to four women/families sharing a house. Families have their own bedrooms, whilst the kitchen and other facilities are shared. COVID risk assessments and good infection control practice meant that for the year 2021/22 we operated all of our shared refuges as single-family occupancy. In 2022/23 as restrictions lifted we began to offer shared spaces in refuge again. It took some time to work with women to support them to feel confident with sharing living space post pandemic and we worked sensitively to support this change. **32 women stayed in shared refuge in 2022/23 an increase of more than 50% from the previous year, as our refuges opened up their capacity again.**
- In addition to shared refuge, we have a property with eight individual flats together with an office and communal area. These flats are for women who may have additional needs such as physical/mental health, dependency and/or significant safety issues, and have 24-hour staff support. This service offers more intense support and works closely with external agencies to maximise long term goals. **25 women stayed in 24-hr refuge in 2022/23, an increase of more than 30% on the previous year.**

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REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2023

Achievements and performance (continued)

- Edinburgh Women's Aid has always recognised the impact of domestic abuse on children and young people and provides support for them both in refuge and when moving on into permanent accommodation, to help them deal with recovery from abuse and with the difficult changes within their family environment. **53 children stayed in refuge in 2022/23 and those 5 years old and over received specialist children's support while there, and after moving on if they wished.**
- We also recognise that children and young people affected by domestic abuse may be in situations where their mother has not sought help or is not living in refuge. As such, we provide an outreach service based in Edinburgh localities often providing support to children and young people in their schools. **93 children received support through our outreach service in 2022/23.**
- The CEDAR project supports mothers and their children to rebuild their relationship after abuse. Our CEDAR project is funded by City of Edinburgh Council to June 2023 and RS Macdonald Trust to June 2023, we fundraise the balance through appeals and community fundraising. **25 children and their mothers completed CEDAR programmes in 2022/23.**
- Our Children's Rights and Advocacy Service works with children and young people who wish their voices to be heard in areas that affect their lives. Often these are children affected by court interventions in their lives due to domestic abuse. **Our Children's Rights and Advocacy worker supported 52 CYP in 2022/23.**
- We have progressed our strategic objective to improve support provided to young women in abusive relationships through our place on the Fearless Committee Edinburgh. This allows us to have a direct link with all of the FE and HE Institutes in Edinburgh, including all of Edinburgh's universities. We promote awareness of our services to these institutions, provide expert guidance on initiatives for students and offer a single point of contact for university staff.
- Our Edinburgh Domestic Abuse Court Service (EDDACS) service provides support to women after police call-out where the perpetrator has been taken into custody and enters the Edinburgh Domestic Abuse Court process. This is an independent court support service that provides support and information to women at the earliest opportunity, and also carries out a risk assessment and safety plan to identify interventions to reduce or manage risk. **1023 women used the EDDACS service in 2022/23, of whom 345 were new referrals.**
- In 2022/23, 67 women were referred to our employability programme - Works 4 Women (W4W) – delivered in partnership with Shakti Women's Aid. 56 of these women engaged fully with the service. **W4W assisted 12 women into paid work, 1 woman moved into a volunteering role, 1 woman started up her own businesses and 27 women were supported into education and training.**

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YEAR ENDED 31 MARCH 2023

Achievements and performance (continued)

- In 2022/23 we continued to meet our strategic objective of improving the way we meet the changing needs of women and children affected by domestic abuse by working in partnership with Scottish Women's Aid to research the legal needs of women affected by DA and successfully continued piloting the solicitor project in our premises. Unfortunately, the funding for this highly successful project ended, however at the time of writing we have successfully negotiated continuation funding for this from the Scottish Government and are in the process of finalising grant release arrangements with Scottish Legal Aid Board. We used our learning and experience to pilot a health specialist policy and partnership post for one year in 2022/23 and towards the end of the financial year we received continuation funding for this post for 2023/24.
- Edinburgh Women's Aid knows that the issues around domestic abuse cannot be addressed unless all agencies take them into consideration. In order to do this, we are leading or active members of many partnership forums. **We are:**
 - o **Vice Chair of the Equally Safe (Edinburgh) Committee (previously known as Edinburgh Violence against Women Partnership).**
 - o **Lead partner for CEDAR in Edinburgh and co-ordinator of the CEDAR Project Advisory Group;**
 - o **The co-ordinating agency and co-chair for Edinburgh MARAC;**
 - o **Third sector representatives in Edinburgh's MATAc and DSDAS decision making forum.**
 - o **Active participants in Police Scotland's Domestic Abuse Co-ordination Unit Group, Edinburgh Universities' 'Fearless' Co-ordination Group, Edinburgh's Multi-agency Domestic Abuse Training Steering Group and Scottish Women's Aid working groups and forums.**
- As a partner in the multi-agency tasking and co-ordinating (MATAc) meetings, which are co-ordinated by Police Scotland with the aim of holding high tariff perpetrators to account. In 2022/23 we took part in all **12 Edinburgh MATAc meetings sharing information to support the safety of women and their children.**
- We co-ordinate and co-chair the Edinburgh Multi-Agency Risk Assessment Conference (MARAC) for high risk cases of domestic abuse. **13 MARACs were held in Edinburgh in 2022/23: a total of 241 cases were discussed at these meetings and actions taken by partner agencies to reduce their risk.**
- Edinburgh Women's Aid continues its involvement in the Domestic Abuse Disclosure Scheme, which meets most weeks to discuss whether a history of domestic abuse should be disclosed to a new partner. **48 DSDAS decision making forums were held in 2022/23 which made decisions to disclose previous abuse on 202 applications to the scheme.**
- In line with our aim to strengthen its relationships with colleges, universities and third sector agencies. In this financial year we hosted social work students and counsellors from University of Edinburgh and a monitoring and evaluation student placement from Napier Business School.

EDINBURGH WOMEN'S AID LIMITED

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Achievements and performance (continued)

- We continued with our strategic commitment to raising the voices of women and children affected by domestic abuse through our participation in applied research. Our PhD studentship, in partnership with the University of Edinburgh Social Work department, progressed successfully into its third year and data collection ran through the last quarter of 2022/23. This year, we continued our participation in the Scottish Government research into the implementation of Domestic Abuse (Scotland) Act 2018 (DASA) and will be part of the presentation panel at the European Conference on Domestic Violence in September 2023, reflecting victim voices in the implementation of the Act.
- In 2022/23 Edinburgh Women's Aid engaged through training, awareness raising and information sessions with 537 people. This has included delivering training to Health Visitors, CEC Fostering Team, FairStart Scotland, DWP – Income Maximisation Team, DAIU Officers Police Scotland, Victim Support Scotland, Primary and Secondary School Groups. We provide ongoing training to Street Assist, who offer frontline welfare support/safety/first aid advice during night time economy hours when other services may not be accessible to young women affected by domestic abuse.
- The Housing Support and Children and Young People Services are registered with the Care Inspectorate and subject to their inspection process. Both services were inspected in 2018/19 and both services gained grade 5 (very good) across all inspected areas of work. We were not inspected in the year 2022/23. In September 2023 our Children and Young People's Service was deregistered by the Care Inspectorate because the service we provide does not meet the requirements for registration.
- In 2022/23 women continued to feel the effects of rising prices and economic hardship. **We purchased supermarket vouchers, bus vouchers and safety equipment to the value of £16,368 to distribute directly to women in need.**
- In 2022/23 Edinburgh Women's Aid received no complaints.

Finance Report

For the year ending 31 March 2023, Edinburgh Women's Aid reported total income of £1,840,225 (2022 : £1,792,681), an increase of 5% over the previous year, as a result of increased Charitable Activities.

The net movement in funds for the year was a deficit of £164,368 (2022: surplus £16,161). General unrestricted reserves stood at £465,491 (2022: £909,826), designated reserves stood at £525,687 (2022: £299,263) and restricted funds stood at £106,947 (2022: £53,404). Total reserves were therefore £1,098,125 (2022: £1,262,493) at the year end.

The Trustees and staff have taken all necessary steps to ensure that we are operating at maximum efficiency, with all operational costs under tight scrutiny. Furthermore, Edinburgh Women's Aid has been looking at new ways of income generation. The Board continues to evaluate new proposals for services as well as operational efficiencies.

EDINBURGH WOMEN'S AID LIMITED

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YEAR ENDED 31 MARCH 2023

Funding

Edinburgh Women's Aid is primarily funded by the CEC (Services for Communities) and the SG through its Equally Safe Funding stream. CEC provided 40% of our total funding in 2022/23, amount received is consistent to previous year. In 2022/23 our CEC contracts were put out to competitive tender, we were informed in January 2023 that we had been successful in all of our bids to provide domestic abuse services in Edinburgh. The contract we were awarded runs from April 2023 – April 2028, with potential to be extended to 2033.

Income from housing decreased to £379,879 this year. Housing benefit remains a challenge to forecast because of the unpredictable nature of our services and the unpredictability of women using the service's eligibility.

Reserves Policy

Edinburgh Women's Aid Reserves policy is to ensure sufficient levels of reserves to enable operating activities to be maintained, taking account of potential risks and contingencies that may arise from time to time.

The Trustees must also take into account the risk of funding cuts and the immediate impact this could have on the services of the organisation. As such, the Trustees estimate the following contingencies in the event of an unexpected loss of funding from our largest funding contributor:-

- Three months of operating costs (approximately £450,000) to enable the organisation to remain operational while services are reviewed or wound down, or for alternative funding sources to be explored.
- £135,000 to provide for the statutory redundancy pay for impacted employees.
- £15,000 to provide for the cost of moving the Edinburgh Women's Aid offices to a smaller location if necessary, or for the windup of the Cheyne Street premises.
- £30,000 to cover additional three months' salaries for the CEO and finance and administrative staff to enable transitional management to secure alternative financing.

The Board believe the target Operating Reserve (as list above) should be £640,000. At the year-end there are Operating Reserves of £465,000 or approximately 3 months of operating expenses only. As general unrestricted fund lower than the target, the Board are looking to increase these reserves following the purchase of a property to use as a refuge after the year end as noted in note 23.

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Reserves Policy (continued)

Designated Funds

Building and Capital Asset Reserve:

The Building and Capital Asset Reserve is intended to provide a ready source of funds for repair of Edinburgh Women's Aid's premises, including furniture, fixtures, automobiles and equipment necessary for the effective operation of the organisation. The target amount of the Building and Capital Asset Reserve is £406,000, accounted for as follows:-

- £15,000, vehicle replacement
- £10,000 for property repairs
- £11,000 for the digitalisation of the organisation
- £120,000 for the standard refuge kits, which represents the costs of fully replacing the equipment in the refuges.
- £250,000 for a new property to purchase and operate as a shelter

Project Funds:

These are funds set aside by the directors to fund specific projects and job positions as current funding comes to an end so that services are not stopped or to expand services in the particular area, such as the support of an apprentice to EDDACS service for the next two years.

Edinburgh Women's Aid has a risk register that is monitored by the board of directors.

The principle risks and uncertainties facing the charity are:

- Loss of major contracts
- The impact of standstill funding from our two major funders.

We are mitigating these risks by:

- Fully engaging in the review of domestic abuse services and focussing on maintaining and promoting its excellent reputation as a specialist provider of services.
- Expanding its funding base through grant applications and developing partnerships.
- Developing alternative business models to mitigate against reduced or standstill income.

Plans for Future Periods

Edinburgh Women's Aid continued, as with all third sector organisations, to face the challenge of maintaining and developing services in an environment of austerity. The generosity of the Scottish Government and of our many supporters enabled us to continue to deliver and develop our services in extremely difficult circumstances. We remain concerned about the impact of the cost of living crisis.

EDINBURGH WOMEN'S AID LIMITED

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YEAR ENDED 31 MARCH 2023

Plans for Future Periods (continued)

In 2019/20 we developed a new five-year strategy to 2025, and reviewed this in July 2020 in response to the pandemic. 2022/23 marks the halfway point of this strategy and conducted a full review of the strategy in Autumn 2022. A key area of development identified in this review was opportunities for women who have used our service to become involved in volunteering. Following the review, we successfully negotiated for funding for a Peer Support Project, which began in summer 2023, supporting women at the end of their journey with EWA to become peer supporters for women coming into the service. We continue to work hard to secure additional and sustainable funding for our crucial services, and work with staff and stakeholders to find ways of meeting the challenges of continuing to provide a range of relevant and flexible services in an environment of real terms reduced funding and increasing demand.

Structure, Governance and Management

Governing Document

Edinburgh Women's Aid Limited is a charitable company limited by guarantee, incorporated on 1 October 2002. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of Trustees

The Trustees of the charity, who are also Directors for the purposes of Company Law, under the Company's Articles are known as the Board of Trustees. The Memorandum and Articles of Association set out the requirements regarding the charity's Trustees, as follows: -

- The number of Trustees shall be no less than three.
- The Board shall comprise nominated, elected and co-opted members.

Trustees' Induction and Training

The Trustees are familiar with the practical work of the charity. They have fully considered the induction and training requirements of new Trustees. New Trustees are given copies of the Memorandum, Articles of Association, the latest financial statements and Annual report, and previous meeting documents, including minutes of Trustees meetings. Trustees are provided with domestic abuse training and safeguarding training internally and are offered trustee training from external agencies, including EVOC.

Members of the board of Trustees

Members of the Board of Trustees, who are Directors for the purpose of company law and Trustees for the purpose of charity law, who served during the year and up to the date of this report, are set out on page 11.

Members of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up. The total number of such guarantees at 31 March 2023 was nine.

EDINBURGH WOMEN'S AID LIMITED

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Pay and Remuneration of Key Personnel

Senior and Management staff are remunerated in line with industry norms. Salaries are reviewed annually and a cost of living pay award was made to all staff.

EDINBURGH WOMEN'S AID LIMITED

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YEAR ENDED 31 MARCH 2023

Legal and administrative information

Company Number SC237521

Charity Number SC028301

Board of Directors/Trustees

Morag Waller	Chairperson
Jenny Davis	Treasurer – Resigned 30 November 2022
Rachel Hindson	Treasurer from 1 December 2022
Jessica MacDonald	Vice chair from 1 December 2022
Julie Moran	Vice chair until 30 November 2022
Hannah Gibson	
Jennifer Peachey	
Claire Patullo	Appointed 1 December 2022
Danielle Trudeau	Appointed 1 December 2022
Fiona Bowen	Appointed 1 December 2022
Laura Cree	Appointed 1 December 2022 and resigned 13 November 2023
Lynn Dewar	Appointed 1 December 2022
Catherine Heggie	Appointed 1 December 2022
Rachel Carmichael	Resigned 10 May 2022
Sharon McIntyre	Resigned 22 May 2022
Micheila West	Resigned 17 June 2022

Company Secretary Linda Rodgers

Key Management Personnel

Linda Rodgers	Chief Executive Officer
Karen Griffiths	Deputy Chief Executive Office (from 18 September 2023)/ Operational Manager
Claire Gillespie	Operational Manager until 30 June 2023
Julie MacDonald	Operational Manager from 25 September 2023
Sinead Welsh	Operational Manager from 2 October 2023
Nicola Dhanda	Finance Manager
Margaret Patrizio	Administration Manager
Jakki Spicer	Fundraising Manager until 18 August 2023
Debbie Hunter	Fundraising Manager from 1 August 2023

**Registered Office and
Operational Address** 4 Cheyne Street
Edinburgh, EH4 1JB

Senior Statutory Auditor Kevin Cattanach

Statutory Auditor Whitelaw Wells
Chartered Accountants & Statutory Auditors
9 Ainslie Place, Edinburgh, EH3 6AT

Bankers Unity Trust Bank plc
Nine Brindley Place
4 Oozells Square
Birmingham, B1 2HB

EDINBURGH WOMEN'S AID LIMITED

REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2023

RESPONSIBILITIES OF THE TRUSTEES

The Directors are responsible for preparing the Directors' Annual Report and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Directors to prepare financial statements for each financial year that give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed; subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charitable company will continue on that basis.

The Directors are responsible for maintaining 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, the Charities & Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Directors 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.

The Directors are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to disclosure of information to auditors

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

AUDITORS

A resolution to re-appoint Whitelaw Wells as Accountants and Auditors for the ensuing year will be proposed at the Annual General Meeting.

This report has been prepared in accordance with SORP and in accordance with the special provisions of Part 15 of the Companies Act 2006 applicable to small companies. Approved by and authorised for issue by the board of directors on 15 November 2023 and signed on their behalf by:-



Morag Waller (Chairperson), Trustee

EDINBURGH WOMEN'S AID LIMITED

INDEPENDENT REPORT OF THE AUDITORS TO THE BOARD OF TRUSTEES

YEAR ENDED 31 MARCH 2023

Opinion

We have audited the financial statements of Edinburgh Women's Aid Limited for the year ended 31 March 2023, which comprise the Statement of Financial Activities (incorporating the Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows 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, including FRS102 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 31 March 2023 and of its incoming resources and application of the resources 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 auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity 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 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 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 in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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 audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is 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.

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INDEPENDENT REPORT OF THE AUDITORS TO THE BOARD OF TRUSTEES

YEAR ENDED 31 MARCH 2023

We have nothing to report in this regard.

Opinions on 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 directors' report, prepared for the purposes of company law and included 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 directors' report, included with 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 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, included in the report of the trustees.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006, Charities and Trustees Investment (Scotland) Act 2005 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
- The financial statements are not in agreement with the accounting records; 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; 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, included within report of the trustees, and from the requirement to prepare a strategic

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 12, the trustees are responsible for the preparation of the financial statements which 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

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 report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

EDINBURGH WOMEN'S AID LIMITED

INDEPENDENT REPORT OF THE AUDITORS TO THE BOARD OF TRUSTEES

YEAR ENDED 31 MARCH 2023

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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 extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error.

From enquiries of those charged with governance, it was determined that the risk of material misstatement from fraud was low with little scope for fraud to occur. Our audit testing is designed to detect material misstatements from fraud where there is not high level collusion.

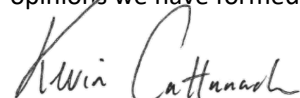
Our audit testing was designed to detect material misstatements from other irregularities that result from error where there is not high level concealment of the error. In this regard the following audit work was undertaken: applicable laws and regulations were reviewed and discussed with management; senior management meeting minutes were reviewed; internal controls were reviewed; and journals were reviewed. From this audit testing it was determined that the risk of material misstatement in this regard was low.

We performed income and expenditure testing which was designed to identify any irregularities as a result of mistakes or human error. From this audit testing it was determined that the risk of material misstatement in this regard was low.

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 auditor's report.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and the trustees, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005, regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charity's members 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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



.....
Kevin Cattnach

Senior Statutory Auditor

for and on behalf of Whitelaw Wells, Statutory Auditor

Whitelaw Wells is eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

9 Ainslie Place

Edinburgh EH3 6AT

15 November 2023

EDINBURGH WOMEN'S AID LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)**

for the year ended 31 March 2023

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Income and endowments from:						
Donations and legacies	2	105,928	-	16,565	122,493	147,237
Charitable activities						
Grants and housing income	3	428,725	-	1,285,833	1,714,558	1,645,125
Investment income		3,174	-	-	3,174	319
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total income		537,827	-	1,302,398	1,840,225	1,792,681
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Expenditure on:						
Raising Funds	4	14,777	-	37,656	52,433	32,143
Charitable activities						
Women's services	5	628,152	43,576	981,817	1,653,545	1,415,490
Children's services	6	47,403	-	251,212	298,615	328,887
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditure		690,332	43,576	1,270,685	2,004,593	1,776,520
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Net (expenditure)/income		(152,505)	(43,576)	31,713	(164,368)	16,161
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Gross transfers between funds 16, 17		(291,830)	270,000	21,830	-	-
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Net movement in funds		(444,335)	226,424	53,543	(164,368)	16,161
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds brought forward		909,826	299,263	53,404	1,262,493	1,246,332
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds at 31 March 2023		465,491	525,687	106,947	1,098,125	1,262,493
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The charity has no recognised gains or losses other than the surplus or deficit for the above financial years.

All of the activities of the charity are classed as continuing

The notes on pages 19 to 34 form part of these financial statements

EDINBURGH WOMEN'S AID LIMITED

BALANCE SHEET

as at 31 March 2023

	Note	£	2023 £	2022 £
Fixed assets				
Tangible fixed assets	12		129,161	139,665
Current assets				
Debtors	13	121,363		74,789
Cash at bank and in hand		913,504		1,105,942
		_____		_____
		1,034,867		1,180,731
Creditors: amounts falling due within one year	14	(65,903)		(57,903)
		_____		_____
Net Current Assets			968,964	1,122,828
			_____	_____
Net Assets			1,098,125	1,262,493
			=====	=====
Unrestricted Funds	16			
General Funds		465,491		909,826
Designated Funds		525,687		299,263
		_____		_____
Restricted Funds	17		991,178	1,209,089
			106,947	53,404
			_____	_____
			1,098,125	1,262,493
			=====	=====

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

These financial statements were approved by the Board of Directors on 15 November 2023 and signed on their behalf by:-



Morag Waller (Chairperson), Trustee

Company Registration No: SC237521

The notes on pages 19 to 34 form part of these financial statements.

EDINBURGH WOMEN'S AID LIMITED

CASH FLOW STATEMENT

For the year ended 31 March 2023

	2023	2022
	£	£
Cash flows from operating activities		
Net cash (used)/provided by operating activities (below)	(194,856)	(47,552)
Cash flows provided by from investing activities		
Interest received	3,174	319
Purchase of property, plant and equipment	(756)	(7,342)
Net cash (used) by investing activities	2,418	(7,023)
Change in cash and cash equivalents in the year	(197,274)	(54,575)
Cash and cash equivalents brought forward	1,105,942	1,160,517
Cash and cash equivalents carried forward	913,504	1,105,942
RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITES		
Net movement in funds for the year	(164,369)	16,161
Interest received	(3,174)	(319)
(Increase) /Decrease in debtors	(46,573)	(37,090)
Increase/(Decrease) in creditors	8,000	7,017
Add back depreciation	11,260	14,939
Less revaluation surplus	-	(48,260)
Net cash (used)/ provided by operating activities	(194,856)	(47,552)
CASH AND CASH EQUIVALENTS		
Instant access bank deposits	913,504	1,105,942

The notes on pages 19 to 34 form part of these financial statements.

EDINBURGH WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2023

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity constitutes a public benefit entity under FRS102. Assets and liabilities are initially recorded at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The Trustees consider there are no material uncertainties about the charity's ability to continue as a going concern. The Trustees going concern assessment includes a period of at least 12 months from the date of signing of these financial statements. Accordingly the financial statements have been prepared on a going concern basis.

Grants

Capital and revenue grants are recognised in full in the Statement of Financial Activities in the year in which they are receivable. Deferred income represents amounts received for future periods and is released to income in the period for which it has been received.

Donations

Income is received by way of donations, gifts and legacies and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.

Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

Wherever possible, expenditure is allocated directly to cost of activities in furtherance of charitable objectives or cost of generating funds.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include governance costs which support the Trusts activities. These costs have been allocated to expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 7.

Pensions

The charity operates a Defined Contributions Pension Scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the Scheme.

EDINBURGH WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2023

1. Accounting Policies (cont)

Depreciation

Assets are initially recorded at cost. Depreciation is charged to write off the cost of each asset, less its residual value, over the useful economic life of the asset as follows:-

Fixtures and fittings	20% straight line
Office equipment	33% straight line
Motor vehicles	25% straight line
Tenant improvements	20% straight line

The charity operates a policy of capitalising items costing more than £500.

Funds

Unrestricted funds may be used by the charity at its discretion to meet future capital or revenue expenditure. Designated funds are those unrestricted funds earmarked by the trustees for a specific purpose. Restricted funds are those where the donor has imposed a restriction on the use of the fund. Expenditure, which meets these criteria, is charged to the fund.

Operating leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against the Statement of Financial Activities on a straight-line-basis over the life of the lease.

Judgements and key sources of estimation uncertainty

In the application of the charity'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.

2. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Donations	101,271	16,565	117,836	127,034
Appeals	4,657	-	4,657	20,203
	<hr/>	<hr/>	<hr/>	<hr/>
	105,928	16,565	122,493	147,237
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Income from donations and appeals was £122,493 (2022: £147,237) of which £105,928 (2022: £147,237) was unrestricted and £16,565 (2022: £Nil) was restricted.

EDINBURGH WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2023

3. Income from Charitable Activities

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
<u>Grants and donations:</u>				
The City of Edinburgh Council – Children and families	-	69,810	69,810	64,787
CEC - Housing Support	-	454,826	454,826	423,243
The City of Edinburgh Council – Cedar	-	49,500	49,500	49,500
The City of Edinburgh Council – Peer Support Coordinator-	-	24,410	24,410	-
Capital Partnership - CEC - UK Shared Prosperity Fund	-	20,000	20,000	-
Scottish Government: Justice Fund (EDDACS)	-	159,050	159,050	147,000
Scottish Government: Victim Surcharge Fund	-	25,559	25,559	-
Scottish Government: Equally Safe Fund – CYP	-	79,290	79,290	-
Scottish Government: Equally Safe Fund – CYP EDDACS	-	129,367	129,367	104,329
Scottish Government: Equally Safe Fund – RESPEKT	-	125,000	125,000	62,500
Scottish Government: Social Care Bonus	-	-	-	22,589
Scottish Government: Workforce Wellbeing fund	-	-	-	5,000
Scottish Government: CYP Fund	-	-	-	42,024
Scottish Government: Equally Safe Fund VAWG- CYP	-	-	-	24,597
Scottish Government: Equally Safe Fund VAWG - WSS	-	-	-	50,000
Walter Scott Giving Group – Employability worker	-	20,000	20,000	20,000
State Street – Employability worker	-	43,255	43,255	38,968
Charles Hayward – Employability worker	-	-	-	20,000
Miss Agnes Hunter’s Trust -Employability worker	-	-	-	10,000
Other small grants – Employability worker	-	-	-	80
Artemis Charitable Trust - Child Advocacy	2,500	-	2,500	2,500
Foundation Scotland Volant Trust	-	15,000	15,000	14,999
BBC Children in Need – Art therapy	-	25,953	25,953	25,453
BBC Children in Need – Next Steps	-	-	-	50,359
ELTF	860	-	860	(507)
The RS Macdonald Charitable Trust - Cedar	-	-	-	11,500
The University of Edinburgh	5,900	-	5,900	2,448
Youth & Philanthropy Initiative	-	-	-	6,000
The Tides Foundation – Let’s Talk project	-	-	-	3,681
EVOC: Mental Health Practitioner	-	19,813	19,813	19,662
Big give Fund	9,586	-	9,586	5,160
Big Give: Engagement	-	25,000	25,000	-
Garfield Weston Foundation	30,000	-	30,000	-
	<hr/>	<hr/>	<hr/>	<hr/>
Carried forward balance	48,846	1,285,833	1,334,679	1,225,872
	<hr/>	<hr/>	<hr/>	<hr/>

EDINBURGH WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2023

3. Income from Charitable Activities

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
<u>Grants and donations:</u>				
Brought forward balance	48,846	1,285,833	1,334,679	1,225,872
 <u>Housing Income</u>				
Housing Benefit receivable	341,110	-	341,110	377,647
Direct rent and fuel	38,769	-	38,769	41,606
	379,879	-	379,879	419,253
Total grants and housing income	428,725	1,285,833	1,714,558	1,645,125

Income from charitable activities was £1,714,558 (2022: £1,645,125) of which £428,725 (2022: £434,934) was unrestricted and £1,285,833 (2022: £1,210,191) was restricted.

4. Raising funds

	2023 £	2022 £
Support costs:		
Salary cost	47,839	29,905
Administration	4,594	2,238
	52,433	32,143

Expenses on raising funds were £52,433 (2022: £32,143) of which £14,777 (2022: £8,933) was unrestricted and £37,656 (2022: £23,210) was restricted.

EDINBURGH WOMEN'S AID LIMITED
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2023

5. Charitable Activities: Women's services - Refuge & Resettlement – Accommodation, Support, Outreach & Advice	2023	2022
	£	£
Salary costs	949,483	860,168
Training	12,411	17,805
Recruitment	7,436	11,920
Travel & miscellaneous workers costs	7,112	10,126
Refuge costs	229,877	171,937
Activities	133,369	69,791
Support cost:		
Admin, finance & management staff	161,594	136,314
Office property costs	100,683	96,192
Administration	27,654	16,600
Care Commission Fees	2,082	2,009
Depreciation & loss on the sale of fixed assets	7,319	9,710
Bad debts	(216)	(440)
Governance (note 7)	14,741	13,358
	<hr/>	<hr/>
	1,653,545	1,415,490
	<hr/> <hr/>	<hr/> <hr/>

Expenses on Women's services were £1,653,545 (2022: £1,415,490) of which £671,728 (2022: £473,990) was unrestricted and £981,817 (2022: £941,500) was restricted.

EDINBURGH WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2023

6. Charitable Activities: Children's Services – Activities, Support, Outreach & Advice	2023	2022
	£	£
Salary costs	167,175	193,903
Training	2,840	2,440
Recruitment	1,382	2,877
Travel & miscellaneous workers costs	3,959	4,022
Refuge costs	25	411
Activities	37,749	35,693
Support costs:		
Admin, finance and management staff	49,778	50,493
Office property costs	17,499	25,916
Administration	11,656	6,098
Care commission fees	190	254
Depreciation & loss on the sale of fixed assets	3,941	5,229
Bad debts	(216)	(440)
Governance (note 7)	2,637	1,991
	298,615	328,887
	298,615	328,887

Expenses on Children's services were £298,615 (2022: £328,887) of which £47,403 (2022: £34,655) was unrestricted and £251,212 (2022: £294,232) was restricted.

7. Support costs

Cost type	Total Governance		Other	Basis of
	Allocated	related		
	£	£	£	
Admin, finance and management staff	226,172	10,639	215,533	Staff time
Office Property costs	118,183	-	118,182	Staff time
Administration	21,929	-	21,929	Staff time
Audit/other professional fees	29,736	6,075	23,661	Governance
Bank charges	2,171	-	2,171	Governance
Board meetings/AGM	2,398	663	1,735	Governance
Depreciation	11,260	-	11,260	Usage
Care commission fee	2,272	-	2,272	Staff time
	414,121	17,377	396,744	
	414,121	17,377	396,744	

EDINBURGH WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2023

8. Summary analysis of expenditure and related income for activities

This table shows the cost of the main activities and the sources of income that support those activities.

	Raising funds £	Women's Services £	Children's Services £	Total 2023 £	Total 2022 £
Costs	(52,433)	(1,653,545)	(298,615)	(2,004,593)	(1,776,520)
Donations	16,565	105,928	-	122,493	147,237
Grants	-	1,093,126	241,533	1,334,679	1,225,872
Housing income	-	379,879	-	379,879	419,253
Investment income	3,174	-	-	3,174	319
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	(32,694)	(74,612)	(57,062)	(164,368)	16,161
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

9. Net (Expenditure)/Income for the Year

This is stated after charging:

	2023 £	2022 £
Depreciation	11,260	14,939
Auditor's remuneration – audit fee	6,040	7,160
Operating lease		
Premise	161,606	166,974
Office equipment	9,897	14,489
	<hr/> <hr/>	<hr/> <hr/>

EDINBURGH WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2023

10. Staff numbers and costs

	2023	2022
	£	£
Wages & salaries	1,226,883	1,156,175
National Insurance contributions	99,757	84,199
Pension costs	33,364	30,990
	1,360,004	1,271,364
	1,360,004	1,271,364

The number of persons employed by the charity during the year was as follows:

	Head count		Full time equivalent	
	2023	2022	2023	2022
	No.	No.	No.	No.
Chief Executive Officer	1	1	1	1
Operations Managers	2	2	2	2
Support workers	40	44	33	27
Maintenance worker	1	1	1	1
Fundraiser	2	2	1	1
Finance & administration	5	5	5	4
	51	55	43	36
	51	55	43	36

The charity considers its key management personnel comprise the Chief Executive Office and the Managers. The total employment benefits of the key management personal was £244,770 (2022: £226,267). No employee had emoluments of more than £60,000 during either the current or previous year.

11. Transactions with trustees

No Trustees received remuneration. No Trustees were reimbursed travel expenses in relation to attendance at Board Meetings in the current or previous year.

During the year the company paid for indemnity insurance, which protects the charity from loss arising from neglect or default of its Trustees, employees or other officers and also protects the Trustees from loss arising as a result of their neglect or default. The cost of the Trustee's indemnity insurance is part of the annual insurance premium and a split of the cost is not available.

EDINBURGH WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2023

12. Tangible Fixed Assets

	Office Equipment £	Refuge Equipment £	Fixtures & Fittings £	Tenant Improve- ments £	Vehicles £	Total £
Cost						
At 1 April 2022	75,118	120,477	6,891	25,428	14,310	242,224
Additions	756	-	-	-	-	756
Disposals	-	-	-	-	-	-
At 31 March 2023	75,874	120,477	6,891	25,428	14,310	242,980
Depreciation						
At 31 March 2022	55,930	-	6,891	25,428	14,310	102,559
Charge for the Year	11,260	-	-	-	-	11,260
Disposals	-	-	-	-	-	-
At 31 March 2023	67,190	-	6,891	25,428	14,310	113,819
Net book value						
At 31 March 2023	8,684	120,477	-	-	-	129,161
At 31 March 2022	19,188	120,477	-	-	-	139,665

A standard refuge kit for each refuge is capitalised and not depreciated. Replacement refuge equipment purchased in the year is written off through the SOFA. During the previous year, the trustees revaluated the cost of a standard refuge kit.

EDINBURGH WOMEN'S AID LIMITED
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2023

13. Debtors

	2023	2022
	£	£
Grants receivable	89,455	29,550
Prepayments and accrued income	31,908	45,239
	121,363	74,789
	121,363	74,789

14. Creditors : amounts falling due within one year

	2023	2022
	£	£
Trade creditors	19,626	18,337
Accruals and other creditors	20,787	22,226
Social Security and other taxes	25,490	17,339
	65,903	57,903
	65,903	57,903

15. Operating lease commitments

At 31 March 2023 the charity had total commitments under non-cancellable operating leases, payable as follows:-

	2023	2023	2022	2022
	Land & buildings	Other	Land & buildings	Other
	£	£	£	£
Expiring:				
Within one year	161,606	8,520	161,289	9,987
Within one to five years	-	15,600	-	24,120
	161,606	24,120	161,289	34,107
	161,606	24,120	161,289	34,107

EDINBURGH WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2023

16. Unrestricted funds

	Balance				Balance
	31.03.22	Income	Expenditure	Transfers	31.03.23
	£	£	£	£	£
General	909,826	537,827	(690,332)	(291,830)	465,491
<u>Designated funds:</u>					
Building and capital asset reserves					
Refuge equipment	120,477	-	-	-	120,477
Vehicle replacement	15,000	-	-	-	15,000
Property repairs	10,000	-	-	-	10,000
Digitalisation	25,000	-	(13,576)	-	11,424
New Property	-	-	-	250,000	250,000
Project funds					
Cedar Project	17,500	-	-	(17,500)	-
Digitalisation Internship	20,000	-	-	-	20,000
Crisis workers	30,500	-	-	(30,500)	-
Housing policy	3,200	-	-	-	3,200
CYP Advocacy Worker	-	-	-	38,000	38,000
Women Support Services (WSS)	30,000	-	(30,000)	30,000	30,000
EDDACS	27,586	-	-	-	27,586
	<u>1,209,089</u>	<u>537,827</u>	<u>(733,908)</u>	<u>(21,830)</u>	<u>991,178</u>

The purposes of the above funds were as follows:-

Building and Capital Assets reserve: this reserve is intended to provide a ready source of funds for repair of Edinburgh Women's Aid's premises, including furniture, fixtures, automobiles and equipment necessary for the effective operation of the organisation, including the refuge kits. The New property fund is the amount budgeted to purchase and renovate a property to run as a shelter. The movement in the year is to set aside funds to help with the ongoing digitalisation of operations.

Kathleen Dyson Fund: This fund was created following an amount bequeathed from the estate of Kathleen Dyson it is intended to be used to meet special targets of opportunity or need that further the mission of Edinburgh Women's Aid, it was full used in the previous year.

Project Funds: These are funds set aside by the directors to fund specific projects and job positions as current funding comes to an end so that services are not stopped or to expand services in the particular area, such as the support of an apprentice to EDDACS service for the next two years.

EDINBURGH WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2023

16. Unrestricted funds (continued)

	Balance 31.03.21	Income	Expenditure	Transfers	Balance 31.03.22
	£	£	£	£	£
General	757,597	582,490	(450,964)	20,703	909,826
<u>Designated funds:</u>					
Building and capital asset reserves					
Refuge equipment	71,754	-	-	48,723	120,477
Vehicle replacement	15,000	-	-	-	15,000
Property repairs	10,000	-	-	-	10,000
Digitalisation	25,000	-	-	-	25,000
Kathleen Dyson Fund	2,776	-	(2,776)	-	-
Project funds					
M&E Students	18,000	-	(18,000)	-	-
Cedar Project	30,000	-	(12,500)	-	17,500
Digitalisation Internship	20,000	-	-	-	20,000
Crisis workers	30,500	-	-	-	30,500
Housing policy	3,200	-	-	-	3,200
CYP Advocacy Worker	18,800	-	(18,800)	-	-
Studentship	2,124	-	(2,124)	-	-
Women Support Services					
(WSS)	30,000	-	-	-	30,000
EDDACS	40,000	-	(12,414)	-	27,586
	-----	-----	-----	-----	-----
	1,074,751	582,490	(517,578)	69,426	1,209,089
	=====	=====	=====	=====	=====

EDINBURGH WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2023

17. Restricted funds

	Balance	Income Expenditure		Transfers	Balance
	31.03.22	Income	Expenditure		31.03.23
	£	£	£	£	£
Housing Support	-	454,826	(454,826)	-	-
CEC Children & Families	-	69,810	(69,810)	-	-
CEC: Peer Support Coordinator	-	24,410	(24,410)	-	-
SG: CYP Fund	-	208,657	(208,657)	-	-
SG – Equally Safe Fund VAWG - EDDACS	-	199,174	(173,615)	-	25,559
SG – Equally Safe Fund – Respekt project	-	125,000	(139,751)	14,751	-
Cedar project	11,500	49,500	(61,000)	-	-
Child Advocacy	-	15,000	(15,000)	-	-
Employability Worker	17,242	83,255	(65,482)	-	35,015
Arts Therapy	-	27,953	(35,032)	7,079	-
EVOC for Mental Health Practitioner	19,662	19,813	(19,662)	-	19,813
Inspiring Scotland SG -Workforce					
Wellbeing Fund	5,000	-	(3,440)	-	1,560
Big Give – Engagement and Education	-	25,000	-	-	25,000
	<u>53,404</u>	<u>1,302,398</u>	<u>(1,270,685)</u>	<u>21,830</u>	<u>106,947</u>

The purposes of the above funds were as follows:-

Housing Support: funding to support women maintain their own tenancies and provide support services to women in shared refuge accommodation.

CEC Children & Families: funding to provide services for children and young people in refuge.

CEC: Peer Support Coordinator: funding received from City of Edinburgh Council to pilot a peer support project for recovery of survivors of domestic abuse.

Scottish Government CYP Fund: funding for the Children's Outreach service.

Scottish Government Equally Safe Fund VAWG - CYP: funding to employ an Outreach Worker to develop and support 'drop in' services in various areas of Edinburgh.

Scottish Government – equally Safe Fund VAWG - EDDACS: funding to support Independent Domestic Abuse Advisor capacity to support the work of the Domestic Abuse Court.

Scottish Government – equally Safe Fund – Respekt project: funding to employ a Polish worker to support the Polish communities within Edinburgh in responding to Covid -19.

EDINBURGH WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2023

17. Restricted funds (cont)

Cedar Project: funding received from CEC, The Robertson Trust and RS Macdonald Trust to fund a project to run a recovery programme for children who have experienced domestic abuse.

Child Advocacy: funding received to support the children of parents or carers who are involved in the court services. Previous funder - Esmee Fairbairn Foundation.

Employability Worker: our Employability Project provides group work sessions and 1:1 support for women to enable them to access employment and learning opportunities that have been inhibited as a result of domestic abuse. Funding for the Works4women employer engagement project.

Arts Therapy: funding received from BBC Children in Need to support the children and young people affected by domestic abuse.

EVOC for Mental Health Practitioner: Funding received from Edinburgh Voluntary Organisation Council to support women, children and young people affected by mental health.

Workforce Wellbeing Fund: Funding received from Inspiring Scotland on behalf of Scottish Government, for improving the wellbeing of adult social work and social care staff.

Engagement and Education: funding received from The Big Give Trust for the purpose of equipping those outside of specialty DA services to recognise, support and refer those who are experiencing DA, as well as to educate and empower those in abusive situations to access appropriate support for themselves.

Next Steps: funding received from BBC Children in Need to support the children and young people affected by domestic abuse and further isolated by Covid-19.

Barclays Project: funding to provide crisis support to women and their children with no access to food, clothing, or furniture.

Scottish Government Social Care bonus award: Award by the Scottish Government to health and social care staff as a thank you for their contribution during the Covid 19 pandemic.

Foundation Scotland: Funding to provide crisis support to women and their children.

EDINBURGH WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2023

17. Restricted funds (cont)

	Balance	Income Expenditure		Transfers	Balance
	31.03.21	Income	Expenditure		31.03.22
	£	£	£	£	£
Housing Support	-	423,242	(423,242)	-	-
CEC Children & Families	9,919	64,787	(65,897)	(8,809)	-
SG: CYP Fund	15,130	81,669	(96,799)	-	-
SG: Equally Safe Fund VAWG- CYP	29,779	24,598	(24,652)	(29,725)	-
SG – Equally Safe Fund VAWG - EDDACS	-	261,684	(261,684)	-	-
SG – Equally Safe Fund – Respeckt project	-	62,500	(65,800)	3,300	-
Cedar project	3,125	61,000	(52,625)	-	11,500
Child Advocacy	-	14,999	(14,999)	-	-
Employability Worker	20,472	88,968	(82,467)	(9,731)	17,242
Arts Therapy	4,069	25,453	(29,116)	(406)	-
BBC Children in Need -Next steps	4,087	50,359	(35,828)	(18,618)	-
Barclays Project	80,000	3,681	(83,511)	(170)	-
EVOC for Mental Health Practitioner	-	19,662	-	-	19,662
Inspiring Scotland SG -Workforce					
Wellbeing Fund	-	5,000	-	-	5,000
SG – Social Care Bonus	-	22,589	(22,322)	(267)	-
Foundation Scotland – Christmas Appeal	5,000	-	-	(5,000)	-
	<u>171,581</u>	<u>1,210,191</u>	<u>(1,258,942)</u>	<u>(69,426)</u>	<u>53,404</u>

18. Taxation

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

19. Company limited by guarantee

The members have agreed to contribute £1 each in the event of the company being wound up.

EDINBURGH WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2023

20. Analysis of net assets between funds

	General Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	8,684	120,477	-	129,161
Current assets	522,710	405,210	106,947	1,034,867
Current liabilities	(65,903)	-	-	(65,903)
	<hr/>	<hr/>	<hr/>	<hr/>
Net assets at 31 March 2023	465,491	525,687	106,947	1,098,125
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

	General Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	19,188	120,477	-	139,665
Current assets	948,541	178,786	53,404	1,180,731
Current liabilities	(57,903)	-	-	(57,903)
	<hr/>	<hr/>	<hr/>	<hr/>
Net assets at 31 March 2022	909,826	299,263	53,404	1,262,493
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

21. Pension and Other Post-Retirement Benefit Commitments

Edinburgh Women's Aid participates in a defined contribution pension scheme run by the Pensions Trust. The charity's contribution to this scheme is 3% of participants' salaries, which is charged to the Statement of Financial Activities in the year to which the payments relate. This scheme is open to all qualifying employees.

Defined contribution	2023 £	2022 £
Contributions payable by the company for the year	33,364	30,990
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22. Related party transactions

No one individual had control of the charity during the year.

23. Post Balance Sheet Events

In May 2023 the charity purchased a property for a cost of £200,000.