

COMPANY REGISTRATION NUMBER: SC366403

CHARITY REGISTRATION NUMBER: SC010181

Perthshire Women's Aid
Company Limited by Guarantee
Financial Statements
31 March 2018

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Chartered Accountants

Perthshire Women's Aid
Company Limited by Guarantee
Financial Statements
Year Ended 31 March 2018

	Page
Trustees' Annual Report (Incorporating the Directors' Report)	1
Independent Auditor's Report to the Members	15
Statement of Financial Activities (Including Income and Expenditure Account)	19
Statement of Financial Position	20
Statement of Cash Flows	21
Notes to the Financial Statements	22

Perthshire Women's Aid

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report)

Year Ended 31 March 2018

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2018.

Reference and administrative details

Registered charity name Perthshire Women's Aid

Charity registration number SC010181

Company registration number SC366403

Principal office and registered office First Floor
Merlin House
Necessity Brae
Perth
PH2 0PF

The trustees Emma Cursley
Penelope Blackwell
Jane McNicol
Ruth Fraser
Linda Lennie
Susie Crawford
Elizabeth Watson (Resigned 8 June 2017)

Key management personnel

Manager Joan MacLean
Deputy Manager Lindsay McKay
Team Leader Diane Watt

Bankers Unity Trust Bank
9 Brindey Place
Birmingham
B1 22HB

Perthshire Women's Aid

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year Ended 31 March 2018

Auditor

Paterson Boyd & Co Limited
Chartered Accountants & Statutory Auditor
8 Mitchell Street
Leven
Fife
KY8 4HJ

Chair's report

2017-18 was another busy year at Perthshire Women's Aid, as we continue to provide high quality services to women, children and young people affected by domestic abuse across Perthshire. We were pleased that our services received a grading of Very Good when they were inspected by the Care Inspectorate this year. More importantly we continue to receive positive feedback from the women, children and young people who use our services. This is testament to the passion and commitment to the work shown by all staff at Perthshire Women's Aid and I would like to thank them all.

Perthshire Women's Aid would be unable to help women, children and young people make the differences we do in their lives if it was not for the partners we work with. As an organisation we do not work in isolation, we receive support from a variety of organisations and individuals allowing us to do the work we do.

These include the Rotary Club of Perth; Soroptimists International; The Annie Unwin Charitable Trust; Seventh Day Adventist Church; SNP (Coupar Angus branch); Lakeland; Stagecoach; Crieff Baptist Church; the St Vincent de Paul Society; St Meadows Parish Church; The Ship Inn; PKAVs; The Foodbank; The Salutation Hotel; The National Christian Outreach Centre; Cooperative Funeral Care; Lesley Clark Linedancing; and Tesco; plus numerous individuals who have either donated anonymously or may not wish to be named. We sincerely thank them all and hope they will continue to support the much needed services we provide to women and children at risk from domestic abuse in Perth and Kinross.

More formally, we work closely with Police Scotland, Perth & Kinross Council Housing, Children & Families Social Work, Criminal Justice agencies, Education and NHS Tayside.

As for many other organisations 2017-18 was another challenging year financially as we continued to receive standstill or reduced funding from our core funders.

The Scottish Government's announcement that they were postponing a decision on funding, meant we started the year with total uncertainty beyond the first quarter. Decision making silos within the Council led to further uncertainty and finance continued to dominate Board discussions for the rest of the year. In June we set aside £60,000 from reserves to provide three months services in case further funding was not confirmed to allow us to keep running services in the interim. Happily this was not needed, but in September we held an emergency Board to consider our options as funding remained so uncertain.

I wrote last year about the difficulties faced by small grant funded charities:

Perthshire Women's Aid

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year Ended 31 March 2018

"As I have said above, our funding is under threat. We understand that all our funders are having to make cuts to meet their reduced budgets: the problem is that they do this in isolation and without considering the overall impact on us if **they all** decide that PWA can do without their particular contribution. This is not a sustainable way to deliver third sector services."

It seemed this year that nothing had changed and no-one was listening. However, thanks to the efforts of our manager, Joan Maclean, we managed to come through the year. I would also like to thank John Swinney, MSP and Claire Baker, MSP for responding to Joan and for their efforts in raising this issue. However, it is not resolved, merely less immediate.

As a result of the funding uncertainties, we carried out a review of operations introducing a new management & admin structure as well as reviewing staff roles, moving all support staff to Domestic Abuse Practitioner Roles, reflecting the breadth and depth of the work they do on a daily basis with the women and children they work with. It is unlikely that the financial forecast is likely to improve in the near future we hope these changes will help us withstand some of these challenges.

Our other major financial concern remains the continual erosion of funding for central overheads. I can only repeat what I have said before: if we are unable to fund the management of the organisation, there is little point in any of the big funders funding specific projects - projects that we know are highly valued. Constantly juggling figures is draining on central staff time and morale, and prevents those staff focusing on the strategic issues or pulling together applications for resources from elsewhere.

To our funders - we know you value our services, so please listen and take action!

The Board debated our affiliation with Scottish Women's Aid on several occasions. As yet, we remain affiliated, but we are concerned about the obligation for affiliated organisations to be overtly activist in support of a particularly challenging model of feminism. We believe in making a positive practical difference to the lives of the women and children we aim to help, and this model may well make the partnership working that the Manager has worked so hard to establish more difficult. The Board also has concerns about the non-hierarchical structure affiliated organisations are obliged to adopt, and which we believe contradicts the charitable hierarchy established in the Charities and Trustee Investment Act (Scotland) 2005.

The Board reviewed and revised the charity's risk register in February 2018. The top risks identified were:

- Loss of funding, with consequential impact on services and staff turnover.
- Difficulties in attracting new trustees to a small charity in an uncertain funding environment.
- Loss of refuge accommodation.

The Board remained relatively small. Susie Crawford joined the Board at the start of the year, bringing with her welcome marketing experience. However, personal circumstances prevented her from being able to make the contribution she had hoped and she has with great regret stood down.

Liz Watson, vice Chair, stood down as a trustee in June. This followed her decision to retire and take

Perthshire Women's Aid

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year Ended 31 March 2018

a year out to travel. Liz had been involved with the Women's Aid movement and PWA since the early days. During the period before Joan Maclean joined as Manager, Liz came into the offices every Friday to ensure the team were supported. Her knowledge and understanding of the issues were invaluable, as was her advice to me.

I would like to thank the Board for all their support to me over the last year. It is very much a team effort with everyone giving their time and expertise so generously.

I know they join me in thanking the staff, our donors and funders, and other volunteers for their hard work and dedication to the cause of women's aid.

Structure, governance and management

Perthshire Women's Aid (PWA) is a private company limited by guarantee, registered as a charity (Charity No. SC010181), which has been in existence since 7 November 1974 and was incorporated on 1 October 2009. The company was established under Memorandum and Articles of Association which establishes its objects and powers. It is governed under its Articles of Association and as a charity is regulated by the Office of the Scottish Charity Regulator (OSCR).

The charity became incorporated with effect from 1 February 2010 following the dissolving of the previous 'collective' structure. The purpose of the change was to enable the charity to improve and expand its services together with meeting good practice in its management and governance.

The charitable company is affiliated to Scottish Women's Aid and agrees to meet their affiliation criteria, namely: staffed and managed by women; based in Scotland; registered with the Office of the Scottish Charity Regulator; committed to a gendered analysis of domestic abuse; supports the vision and mission of Scottish Women's Aid.

The induction process for any newly-appointed director comprises delivery of an induction pack and on-going training and advice from other directors in the group.

Pay policy for key management personnel

The pay of the senior staff (and indeed all staff) is normally reviewed annually by the Board's HR Sub-Group, currently made up of three Trustees. The Board as a whole decided on the salaries for the new senior staff roles created in the re-structure in early 2017.

Perthshire Women's Aid

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year Ended 31 March 2018

Structure, governance and management *(continued)*

Directors' remuneration

The board of directors, who are the charity's trustees, give of their time freely and no director received remuneration in the year. Details of directors' expenses are disclosed in note 15 to the accounts.

Risk management

The board has a risk management strategy which comprises:

- a 6 monthly review of the principal risks and uncertainties that the charity faces;
- the establishment of policies, systems and procedures to mitigate those risks identified at these periodic reviews; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

The review has identified that financial sustainability is the major risk to the charity: diversification of funding sources is therefore a continual aim to spread the risk of any future cuts in funding. Other major risks identified include the loss of senior staff, insufficient numbers of suitable trustees, fraud, and changes to Scottish Government policy in relation to Domestic Abuse. Whilst Trustees have been encouraged by the proposed bill to include "coercive behaviour" within the definition of Domestic Abuse, they have concerns about the risk of raising expectations that specialist services will be there to provide additional support within an environment where funding is decreasing.

Other risks are managed by ensuring compliance with service standards, having robust policies and procedures in place, and awareness training for staff working in operations.

Perthshire Women's Aid

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year Ended 31 March 2018

Objectives and activities

Our Vision

PWA's vision is of a society in which women, children and young people are full and equal participants and live free of the threat of domestic abuse and other forms of violence.

Our Mission

Ending violence against women, children and young people means changing the society we live in. We are committed to upholding and promoting the rights of women, children and young people who have experienced domestic abuse through the following means:

Prevention: Raising awareness about the effects of domestic abuse with the public and with young people in particular.

Provision: Managing safe refuge accommodation; providing support and information on access to other services; providing structured opportunities for women, children and young people affected by domestic abuse to express themselves and their experiences and, where appropriate, make choices for their futures.

Protection: Liaising with other services, including the police and advocating for women, children and young people affected by domestic abuse within legal and other protection services.

Participation: Providing opportunities to shape the development of services, policy and practice at strategic level.

Values Statement

PWA believes that domestic abuse and other forms of gender based violence are the result of an imbalance of power within our society and globally. All forms of abuse are a violation of human rights and equality for all is a basic human right. Our services are supportive and non-judgemental, empowering women, children and young people to move on from their experiences and to live independent and fulfilling lives.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity:

Perthshire Women's Aid

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year Ended 31 March 2018

Achievements and performance

Perthshire Women's Aid Year in Numbers

- 458 women had contact with the service.
- 124 Children and young people had contact with the service.
- 235 referrals were received to our Advocacy.
- 68 women accessed Counselling Support.
- 194 referrals were received by our Outreach service.
- 16 women accessed Refuge with 12 children and young people.
- 304 referrals were received to our Women's Support Service.
- 43 women were in touch with our CEDAR Team.
- 42 Children and young people attended CEDAR groups.
- 71 Children and young people had contact with our outreach service.
- 48 Awareness Raising sessions held across the year, speaking to 960 people.

Services

The Care Inspectorate inspected our services in October/November 2017, the services was graded as Very Good. The inspection highlighted that: 'Women they spoke with appreciated the support they had received from Perthshire Women's Aid. They told us they felt safe in the refuge accommodation. A number of women commented on the particular benefits to their children in relation to the specialist support that had been provided to them to help them recover from their experience of domestic abuse.'

They also found:

'Support was tailored to meet the individual needs of each person, at a pace they were able to cope with. Women were able to give their views on the support they received both throughout the time they were using the service as well as at the point of exit. Women we spoke with told us that staff were very flexible in how they delivered support.'

As well as commenting that:

'The staff group were insightful, highly motivated and they worked hard to meet the high level of demand within their service'

Advocacy secures the safety of women and children who have been victims of domestic abuse and are at high risk of harm from intimate partners or ex-partners working in close collaboration with the police. It is a short term, normally 6-8 week intervention. The advocate works closely with police in the Domestic Abuse Unit which has enabled a more effective and preventative approach to be taken. Advocates engage with adult victims from point of crisis, liaise with multiple services to keep women and their children safe, initially by putting in safety measures and ensuring safe accommodation. Making contact with women as close to the point of incident as possible is key to successful outcomes. The primary goal of the service is early intervention and prevention of repeat victimisation. Through the use of the risk assessment and our staff's ability to quickly build

Perthshire Women's Aid

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year Ended 31 March 2018

relationships with women, we have managed to help identify a number of women who were at high risk from domestic abuse who hadn't been identified prior to their referral to our service.

Advocacy Case study (names have been changed):

The Domestic Abuse Advocacy Service first worked with Sarah after being referred by Police Scotland in March 2017 and deemed to be 'high risk'. When we receive a referral of high risk we attempt to meet with the women within 48 hours. I met Sarah on the same day. Sarah had bruises on her face and neck and could not lift her arm from the assault where she reported that the abuser attacked her and attempted to strangle her. Sarah was terrified of John and believed he had been charged with other assaults to other people, including attempted murder. I completed a Risk Assessment to assess what safety and support would be suitable for Sarah and her children. During the risk assessment questions, Sarah was herself able to identify behaviours that John was portraying that she didn't even realise were abusive, such as attempting to isolate her from her family and friends.

When developing a safety and support plan with Sarah she was willing to take on board safety advice but did not want continued support at that time. Sarah said she would be willing to contact me in the future if she felt differently and was thankful that she had someone to talk to during this time. I provided Sarah with the book, "Living with the dominator" to read in the meantime. I gave her this in hope she would read in her own time and re-think her situation.

In November 2017 Sarah contacted the service asking if she could come in and meet with me. Sarah felt she was now ready to accept the support and had regretted returning to the relationship as John's behaviour did not change. Sarah now feels the situation is also affecting her children.

When looking at Sarah's safety needs it was clear that her current home was no longer safe as John continued to show up there even though she had told him the relationship was over. I offered Sarah and the children to move into our refuge accommodation until she was allocated her house and she agreed. Luckily at this point we had 1 refuge available which was a 3 bedroom house. Sarah was happy with this. Going into refuge then encouraged Sarah to accept support, complete the Freedom Programme and CEDAR. Sarah is now confident at being able to identify the early warning signs of domestic abuse and understands the dynamics of domestic abuse very well after completing the Freedom Programme. Sarah states she is now mentally and emotionally in a better place. The woman in this case study said:

'Prior to the support I was in the midst of things, I didn't know about the abuse. I didn't even consider abuse. I was very naive to it all. Upon speaking to Y this all changed. Y provided information which was given to be used when I was ready. It was at my pace, it wasn't forced or rushed. Y gave me the freedom programme book, allowed me to educate myself, I read self-help books. At the beginning, the support was always there, but I didn't take it at first, I was in the fog, I was referred about 3 times by the police before I actually accepted support. I didn't believe it was abuse.

I realised from the support I received from Y that it was controlling behaviour. PWA were a life line, the voice on the end of the phone, giving me guidance. I even phoned the helpline a couple of times after hours. I was able to speak things through and think for the first time. I was in complete

Perthshire Women's Aid

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year Ended 31 March 2018

isolation. I literally felt trapped. He was this huge thing that took over my whole world. I had the house, the car all in my name, yet he was the centre of my universe. I used to even thank him for not leaving me. I had anxiety, my health was deteriorating. That's when I was at my worst and when I saw him for who he was. Everything about the way that Y supported me has made such a huge difference in my life. Y's mannerisms, she has absolutely inspired me. Her support has made a difference from me being lonely, isolated, walking on egg shells, fearful, trapped, unhappy and unloved, anxious, down, and with nothing good to feel good about, to feeling free, to live my life, to have choices, to make decisions, to care for my children, to have friends, to make plans, to have laughter, to relax and to embrace my future, me and my kids.'

Cedar is now in its sixth year and continues to provide child centred support to families recovering from domestic abuse across Perthshire. The project delivers a therapeutic parallel group work programme enabling mothers to support their children through this healing process. This is a twelve week programme and open to families with children aged 5-16 years.

The group work supports children and their mothers to recover and move forward together although they are supported in separate groups. In addition to the group work, Cedar has developed to also offer added family support and 1-1 support sessions for children and young people.

This year Cedar has also been active in providing domestic abuse awareness and healthy relationship training within schools. To help us with this training we have made a Domestic Abuse awareness DVD with service users. This is currently being used for training purposes within schools and community groups and so far has been received positively. We have worked with S4 pupils in Perth High School, Perth Academy, Perth Grammar & Crieff High School. There is an increased demand for these sessions and we will aim to continue to work with staff and pupils across Perth & Kinross.

Also this year we have organised an extra session at the end of our group work. Our 'Cedar Celebration' brings families together at the end of the 12 weeks. These have proved to be really successful, with Mums and children attending the Cedar Celebration to mark the journey they have been on together while recovering from their experiences of Domestic Abuse. Blankets donated from Project Linus UK are given to all children at this Cedar Celebration, it is a lasting keepsake from their time in group and we are grateful to the volunteers from Project Linus for their continued generosity.

We are indebted to our co-facilitators from partner agencies for their support throughout this last year and in return they gain something from being involved in the group work programme. A Co-Facilitator from RASAC recently shared their experience of being involved in our first Cedar Newsletter.

We hope this year that partner agencies will continue to support the work of Cedar by continuing to refer families to the project and take up future opportunities for Co-Facilitator Training.

Perthshire Women's Aid

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year Ended 31 March 2018

Achievements and performance *(continued)*

Children & Young People's service supports children and young people up to eighteen years of age with experience of domestic abuse originating from their parent's abusive relationship or experience of domestic abuse in their own intimate relationship. Children can be referred through statutory agencies or can access services in their own right. Children will often have experienced direct abuse whether emotional, physical or sexual. We provide one to one support, family support, group work and re present children's views .

The counselling service supports women towards recovery within their own process of change. Hence providing significant benefit to individuals, families and the wider community; supporting people to live more fulfilled lives with reduced risk of harm. Women reported complex and compounding issues relating to their situation and related trauma. These include: Loss and Grief; Mental Health Issues; Self Harm; Suicidal Thoughts/Attempts; Childhood Sexual Abuse; Domestic Abuse as a Child; Historic Sexual Abuse; Rape; and Stalking. We continuously have a waiting list for this service which presents us with a significant challenge, we have attracted some additional funding from Choose Life to help provide an additional counsellor for next year.

We also work with student counsellors as part of our counselling service, this year we have supported two student placements helping those placed with us to gain their counselling qualification. Feedback on our counselling service has included;

'It has helped me to understand a very difficult past experience of abuse as well as the current experience of abuse of myself and my children. I hope to use this new understanding to help my children and myself move forward to a future that is free from abuse. It has enabled me to lose some of my self-loathing and self blame.'

Perthshire Women's Aid

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year Ended 31 March 2018

Achievements and performance *(continued)*

Outreach provides information, emotional and practical support, advocacy, housing support and follow on assistance to women and children in rural Perthshire who are or have experienced domestic abuse. Access to outreach staff within their own area reduces isolation and provides links to vital services. Women are empowered to make positive choices by building their self confidence and resilience. Staff support them to remain safely in their home or when it is not safe to do so, to access suitable, alternative accommodation elsewhere. One woman told us about the outreach support she received:

'I could have done with seeing my worker twice weekly in the beginning, but M did prove to be great support in helping me retrain my brain and working through my low self-esteem issues.

In the beginning I always put a smile on my face on and pretend everything was ok but M always saw through this and helped me overcome this so I could be honest with her and show my true emotions.

I can be more open and say I am having a crap day.

It made a difference knowing someone believed me and that this was not my fault whatever the circumstances.

He had no right to do any of this.

I am going to court 11 months later and it is good knowing my keyworker will be attending court with me as I would not be able to do this on my own.'

We had access to 6 **refuge** spaces provided via Perth & Kinross Council this year. Our refuge spaces provide women and their children with a safe space where they can make decisions about what is best for them. Refuge can be used for respite or as a place to stay until they are safely rehomed. In this year we supported 16 women and 21 children and young people in refuge.

Perthshire Women's Aid

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year Ended 31 March 2018

Achievements and performance *(continued)*

Our **women's support service** provides support to women within Perth offering information, emotional and practical support.

The Women's Support Service continues to facilitate the ever popular *Freedom Programme*. After attending this programme women share that they have felt safe and treated as a person with no more feelings of isolation.

The tactics of abusers are shared in the group every time we meet and they are the following; intimidation, using children to control our behaviour, isolation, sexually abusive behaviour, dishonesty, coercion and the biblical text "women are to be submissive to their husbands".

Women receive a new and fresh understanding of domestic abuse; some of the origins of this behaviour are explained, also the beliefs of abusers, that we as abused women believe or have been conditioned to believe.

We always end every session with a positive note and we look at non-abusive behaviour and everyone's ability to behave like this.

One woman said about the freedom programme:

'I was a wee bit wary of starting the freedom programme - I'm not a fan of groups/support groups, but I thought I'd go and see what it was like, I'm glad I did. I met so many strong amazing women. We came from all walks of life, all ages and backgrounds. We learned a lot and sometimes we shared our experiences which was really good knowing we weren't the only ones who'd gone through certain things. I'd definitely recommend going. I now know it was never my fault.'

Another said:

'When my support worker suggested the freedom programme to me, a part of me didn't believe it would be relevant to me, my ex hadn't really been like that had he?

When the invitation to come to group came, I'd started to recognise some of the things that he'd done to me did fit.

Coming to group filled me with anxiety and nerves, what if I didn't belong there, what if it didn't really relate to me.

I couldn't have been more wrong! Freedom made me open my eyes to lots of different traits my ex had displayed, it made me more aware of things he was still doing. It made me realise it wasn't my fault, and they weren't just all in my head. It's also made me open my eyes when it comes to meeting new people, it's sometimes like seeing things through fresh eyes.

Freedom does have some tough weeks, but through it all, we as a group came together, there's always support for you when it's tough. Doing the freedom programme there were tears and anger, but I was surprised by how much we laughed as well. There's never any pressure to share, but, for me I quickly became comfortable in group, and it felt a safe place to talk about things.

Since freedom ended the ladies and I have kept in touch, we've built a strong bond that runs far

Perthshire Women's Aid

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year Ended 31 March 2018

Achievements and performance *(continued)*

deeper than just doing a group together. We have a laugh and when we meet sometimes it's for support, other times it's just for a coffee and catch up.

While the Freedom programme is about becoming aware of red flags and helping raise your awareness, it can also help some women (like me) stop feeling so isolated and create a strong circle of friends, who understand, relate and will support you.'

Financial review

The directors have established a policy to maintain unrestricted funds, which are free reserves of the charity, at a level which equates to approximately three months' expenditure. Based on expenditure for 2017/18, the minimum unrestricted funds required are £161,512 and a contingency fund has been included in the financial statements towards this. The overall level of unrestricted reserves held at 31 March 2018, including designated funds, amounted to £166,858 (2017: £161,335).

Plans for future periods

Perthshire Women's Aid will continue to provide the best services it can to women, children and young people affected by domestic abuse across the Perthshire area. Over the next year we hope to embed our new model of working and will strive to attract funding to allow us to continue to provide these much needed services.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

Perthshire Women's Aid

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year Ended 31 March 2018

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

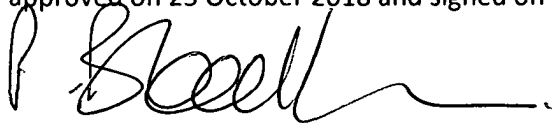
Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

The trustees' annual report (incorporating the directors' report) and the strategic report were approved on 25 October 2018 and signed on behalf of the board of trustees by:



Penelope Blackwell
Chairperson

Perthshire Women's Aid

Company Limited by Guarantee

Independent Auditor's Report to the Members of Perthshire Women's Aid

Year Ended 31 March 2018

Opinion

We have audited the financial statements of Perthshire Women's Aid (the 'charity') for the year ended 31 March 2018 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, 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 FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's members, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. 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.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2018 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;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's 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 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.

Perthshire Women's Aid

Company Limited by Guarantee

Independent Auditor's Report to the Members of Perthshire Women's Aid *(continued)*

Year Ended 31 March 2018

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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 trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Perthshire Women's Aid

Company Limited by Guarantee

Independent Auditor's Report to the Members of Perthshire Women's Aid *(continued)*

Year Ended 31 March 2018

Matters on which we are required to report by exception

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

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept proper and adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors 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 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

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.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Perthshire Women's Aid

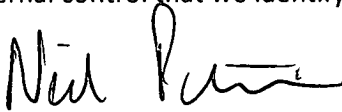
Company Limited by Guarantee

Independent Auditor's Report to the Members of Perthshire Women's Aid *(continued)*

Year Ended 31 March 2018

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Neil Paterson B.A. C.A. (Senior Statutory Auditor)

For and on behalf of
Paterson Boyd & Co Limited
Chartered Accountants & Statutory Auditor
8 Mitchell Street
Leven
Fife
KY8 4HJ

25 October 2018

Perthshire Women's Aid
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)

Year Ended 31 March 2018

			2018		2017
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	6,146	604,764	610,910	611,922
Charitable activities	6	–	71,825	71,825	93,010
Other trading activities	7	584	7,051	7,635	–
Investment income	8	–	32	32	452
Total income		<u>6,730</u>	<u>683,672</u>	<u>690,402</u>	<u>705,384</u>
Expenditure					
Expenditure on charitable activities	9,10	1,207	644,839	646,046	742,183
Total expenditure		<u>1,207</u>	<u>644,839</u>	<u>646,046</u>	<u>742,183</u>
Net income/(expenditure) and net movement in funds		<u>5,523</u>	<u>38,833</u>	<u>44,356</u>	<u>(36,799)</u>
Reconciliation of funds					
Total funds brought forward		161,335	212,784	374,119	410,918
Total funds carried forward		<u>166,858</u>	<u>251,617</u>	<u>418,475</u>	<u>374,119</u>

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

The notes on pages 22 to 33 form part of these financial statements.

Perthshire Women's Aid
Company Limited by Guarantee
Statement of Financial Position

31 March 2018

	Note	2018 £	2017 £
Fixed Assets			
Tangible fixed assets	17	5,155	6,782
Current Assets			
Debtors	18	41,194	55,265
Cash at bank and in hand		<u>406,427</u>	<u>381,497</u>
		447,621	436,762
Creditors: amounts falling due within one year	19	<u>34,301</u>	<u>69,425</u>
Net Current Assets		<u>413,320</u>	<u>367,337</u>
Total Assets Less Current Liabilities		<u>418,475</u>	<u>374,119</u>
Net Assets		<u>418,475</u>	<u>374,119</u>
Funds of the Charity			
Restricted funds		251,617	212,784
Unrestricted funds		166,858	161,335
Total charity funds	22	<u>418,475</u>	<u>374,119</u>

These financial statements were approved by the board of trustees and authorised for issue on 25 October 2018, and are signed on behalf of the board by:



Penelope Blackwell
Chairperson

Perthshire Women's Aid
Company Limited by Guarantee

Statement of Cash Flows

Year Ended 31 March 2018

	2018	2017
	£	£
Cash Flows from Operating Activities		
Net income/(expenditure)	44,356	(36,799)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	2,673	5,886
Other interest receivable and similar income	(32)	(452)
Interest payable and similar charges	452	633
Accrued (income)/expenses	(41,704)	27,802
<i>Changes in:</i>		
Trade and other debtors	14,071	26,240
Trade and other creditors	6,580	6,737
Cash generated from operations	26,396	30,047
Interest paid	(452)	(633)
Interest received	32	452
Net cash from operating activities	<u>25,976</u>	<u>29,866</u>
Cash Flows from Investing Activities		
Purchase of tangible assets	<u>(1,046)</u>	<u>—</u>
Net cash used in investing activities	<u>(1,046)</u>	<u>—</u>
Net Increase in Cash and Cash Equivalents	24,930	29,866
Cash and Cash Equivalents at Beginning of Year	<u>381,497</u>	<u>351,631</u>
Cash and Cash Equivalents at End of Year	<u>406,427</u>	<u>381,497</u>

The notes on pages 22 to 33 form part of these financial statements.

Perthshire Women's Aid
Company Limited by Guarantee
Notes to the Financial Statements
Year Ended 31 March 2018

1. General Information

The charity is a public benefit entity and a private company limited by guarantee, registered in Scotland and a registered charity in Scotland. The address of the registered office is First Floor, Merlin House, Necessity Brae, Perth, PH2 0PF.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting Policies

Basis of Preparation

Perthshire Women's Aid meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going Concern

The directors are of the opinion that the charity can continue to meet its obligations as they fall due for the foreseeable future due to the current level of financial reserves and expectations of future income. As a consequence the directors have prepared the financial statements on the going concern basis.

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Taxation

The charity is exempt from tax on income and gains falling within section 505(1) of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Perthshire Women's Aid
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year Ended 31 March 2018

3. Accounting Policies *(continued)*

Fund Accounting

Funds held by the charity are either:-

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

Unrestricted funds - these are funds that, within the bounds of the charitable objectives of the charity, have no restrictions on their use.

Designated funds represent funds set aside by the directors out of unrestricted general funds for specific future purposes or projects.

Further details of each fund are disclosed in note 22 to the financial statements.

Incoming Resources

Income consists of grants, donations, legacies and other income and is credited in the year in which it is receivable except when donors specify that the donations or grants must be used in future accounting periods, or conditions are imposed, which have to be fulfilled before the charity is entitled to use such income. Investment income relates wholly to interest received on bank deposits.

Resources Expended

Expenditure is debited to the Statement of Financial Activities on an accruals basis and attributed directly to grant earning income as disclosed in the Statement of Financial Activities. Expenditure includes attributable VAT, which cannot be recovered as the charity is not VAT registered.

Costs of charitable activities comprise those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. Governance costs include those costs associated with meeting constitutional and statutory requirements. Direct basis of allocation of costs was used.

Operating Leases

Rentals paid under operating leases are charged to income as incurred.

Tangible Assets

Tangible fixed assets are stated at cost less depreciation. The charity capitalises expenditure on capital items where the purchase price exceeds £1,000. It is the policy of the members not to capitalise second hand donated items.

Perthshire Women's Aid

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2018

3. Accounting Policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	- 15% reducing balance
Computer equipment	- straight line over three years

Impairment of Fixed Assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs.

Financial Instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at the carrying value plus accrued interest less repayments. The financing charge to expenditure is at a constant rate calculated using the effective interest method.

Defined Contribution Plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Limited by Guarantee

The charity is a company limited by guarantee without share capital. Each member of the charity has undertaken to contribute an amount not exceeding £1 towards any deficit arising in the event of the charity being placed in liquidation.

Perthshire Women's Aid

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2018

5. Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Donations			
Donations	5,146	75	5,221
Grants			
PKC Core Funding	–	52,569	52,569
Scottish Government - Children's Service	–	30,298	30,298
Scottish Government - Domestic Abuse Service	–	165,000	165,000
Scottish Government - VAW	–	21,988	21,988
Scottish Government - MARAC	–	7,535	7,535
PKC - Choose Life	–	11,664	11,664
PKC - Supporting People	–	35,058	35,058
Big Lottery - Perthshire Outreach Service	–	160,887	160,887
Big Lottery - Cedar	–	94,690	94,690
PKC - Community Safety	–	25,000	25,000
Charitable Trust	–	–	–
Other grants	1,000	–	1,000
	<u>6,146</u>	<u>604,764</u>	<u>610,910</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Donations			
Donations	2,485	60	2,545
Grants			
PKC Core Funding	–	54,000	54,000
Scottish Government - Children's Service	–	121,190	121,190
Scottish Government - Domestic Abuse Service	–	–	–
Scottish Government - VAW	–	87,950	87,950
Scottish Government - MARAC	–	30,139	30,139
PKC - Choose Life	–	15,649	15,649
PKC - Supporting People	–	32,361	32,361
Big Lottery - Perthshire Outreach Service	–	183,681	183,681
Big Lottery - Cedar	–	39,407	39,407
PKC - Community Safety	–	25,000	25,000
Charitable Trust	–	20,000	20,000
Other grants	–	–	–
	<u>2,485</u>	<u>609,437</u>	<u>611,922</u>

Perthshire Women's Aid

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2018

6. Charitable Activities

	Restricted Funds £	Total Funds 2018 £	Restricted Funds £	Total Funds 2017 £
Refuge rents	<u>71,825</u>	<u>71,825</u>	<u>93,010</u>	<u>93,010</u>

7. Other Trading Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Fundraising events	584	—	584
Room rental	<u>—</u>	<u>7,051</u>	<u>7,051</u>
	<u>584</u>	<u>7,051</u>	<u>7,635</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Fundraising events	—	—	—
Room rental	<u>—</u>	<u>—</u>	<u>—</u>
	<u>—</u>	<u>—</u>	<u>—</u>

8. Investment Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Bank interest receivable	<u>—</u>	<u>32</u>	<u>32</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Bank interest receivable	<u>452</u>	<u>—</u>	<u>452</u>

Perthshire Women's Aid

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2018

9. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Unrestricted funds	5	–	5
Refuge rents	–	23,609	23,609
Scottish Government	–	30,013	30,013
Forest Schools	–	–	–
Big Lottery - Cedar	–	69,189	69,189
Women's Support Services	–	22,182	22,182
Big Lottery - Perthshire Outreach Service	–	117,055	117,055
PKC Supporting People	–	26,748	26,748
Freedom Project	–	–	–
PKC Choose Life	–	12,462	12,462
Scottish Government	–	7,108	7,108
Spark Something Good	1,074	–	1,074
Core funding (including PKC funding)	–	75,919	75,919
Domestic Abuse Services	–	151,059	151,059
Support costs	128	109,495	109,623
	<u>1,207</u>	<u>644,839</u>	<u>646,046</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Unrestricted funds	1,688	–	1,688
Refuge rents	–	44,290	44,290
Scottish Government	–	122,576	122,576
Forest Schools	–	30	30
Big Lottery - Cedar	–	74,856	74,856
Women's Support Services	–	87,064	87,064
Big Lottery - Perthshire Outreach Service	–	129,279	129,278
PKC Supporting People	–	29,686	29,686
Freedom Project	–	53	53
PKC Choose Life	–	12,512	12,512
Scottish Government	–	28,300	28,300
Spark Something Good	–	–	–
Core funding (including PKC funding)	–	89,774	89,774
Domestic Abuse Services	–	–	–
Support costs	85	121,990	122,076
	<u>1,773</u>	<u>740,410</u>	<u>742,183</u>

Perthshire Women's Aid

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2018

10. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly		Total funds	Total fund
	Support costs	Support costs	2018	2017
	£	£	£	£
Unrestricted funds	5	128	133	1,688
Refuge rents	23,609	23,394	47,003	71,542
Scottish Government	30,013	100	30,113	122,755
Forest Schools	–	–	–	30
Big Lottery - Cedar	69,189	1,421	70,610	76,194
Women's Support Services	22,182	–	22,182	88,001
Big Lottery - Perthshire Outreach Service	117,055	3,194	120,249	132,571
PKC Supporting People	26,748	40	26,788	29,686
Freedom Project	–	–	–	53
PKC Choose Life	12,462	177	12,639	12,770
Scottish Government	7,108	105	7,213	28,541
Spark Something Good	1,074	–	1,074	–
Core funding (including PKC funding)	75,919	68,689	144,608	173,151
Domestic Abuse Services	151,059	129	151,188	–
Governance costs	–	12,246	12,246	5,201
	<u>536,423</u>	<u>109,623</u>	<u>646,046</u>	<u>742,183</u>

11. Analysis of Support Costs

	Analysis of support costs	Total 2018	Total 2017
	£	£	£
Premises	67,070	67,070	79,038
Communications and IT	8,386	8,386	7,987
General office	4,056	4,056	4,606
Governance costs	12,246	12,246	5,201
Depreciation	2,673	2,673	5,886
Legal & Professional	15,192	15,192	19,358
	<u>109,623</u>	<u>109,623</u>	<u>122,076</u>

12. Net Income/(Expenditure)

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

	2018	2017
	£	£
Depreciation of tangible fixed assets	<u>2,673</u>	<u>5,886</u>

Perthshire Women's Aid
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*

Year Ended 31 March 2018

13. Auditor's Remuneration

	2018	2017
	£	£
Fees payable for the audit of the financial statements	<u>3,820</u>	<u>2,500</u>
Fees payable to the charity's auditor and its associates for other services:		
Audit-related assurance services	–	31
Other non-audit services	<u>8,426</u>	<u>2,670</u>
	<u>8,426</u>	<u>2,701</u>

14. Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2018	2017
	£	£
Wages and salaries	399,056	444,776
Social security costs	33,429	38,038
Employer contributions to pension plans	19,791	14,459
Other employee benefits	<u>20,918</u>	<u>27,582</u>
	<u>473,194</u>	<u>524,855</u>

The average head count of employees during the year was 17 (2017: 18). The average number of full-time equivalent employees during the year is analysed as follows:

	2018	2017
	No.	No.
Average monthly employees	<u>17</u>	<u>18</u>

No employee received employee benefits of more than £60,000 during the year (2017: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £118,750 (2017: £98,826).

15. Trustee Remuneration and Expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No trustee expenses have been incurred during the year (2017: £Nil).

Perthshire Women's Aid

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2018

16. Transfers Between Funds

Transfers between funds represent recharges of overheads and deficits on projects.

17. Tangible Fixed Assets

	Computer equipment £	Equipment £	Total £
Cost			
At 1 Apr 2017	14,886	10,692	25,578
Additions	1,046	–	1,046
At 31 Mar 2018	15,932	10,692	26,624
Depreciation			
At 1 Apr 2017	13,347	5,449	18,796
Charge for the year	1,887	786	2,673
At 31 Mar 2018	15,234	6,235	21,469
Carrying amount			
At 31 Mar 2018	698	4,457	5,155
At 31 Mar 2017	1,539	5,243	6,782

18. Debtors

	2018 £	2017 £
Prepayments and accrued income	13,458	16,601
Other debtors	27,736	38,664
	41,194	55,265

19. Creditors: amounts falling due within one year

	2018 £	2017 £
Trade creditors	6,760	14,367
Accruals and deferred income	14,200	30,202
Social security and other taxes	8,672	11,241
Other creditors	4,669	13,615
	34,301	69,425

Perthshire Women's Aid
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year Ended 31 March 2018

20. Deferred Income

	2018 £	2017 £
At 1 April 2017	25,702	–
Amount released to income	(25,702)	–
Amount deferred in year	9,000	25,702
At 31 March 2018	9,000	25,702

21. Pensions and Other Post Retirement Benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £19,791 (2017: £14,459).

22. Analysis of Charitable Funds

Unrestricted funds

	At 1 Apr 2017 £	Income £	Expenditure £	At 31 Mar 2018 £
Unrestricted Funds	46,242	6,730	(1,207)	51,765
Designated Funds	115,093	–	–	115,093
	<u>161,335</u>	<u>6,730</u>	<u>(1,207)</u>	<u>166,858</u>

Restricted funds

	At 1 Apr 2017 £	Income £	Expenditure £	At 31 Mar 2018 £
Big Lottery - Cedar	13	94,690	(70,613)	24,090
Big Lottery - Perthshire Outreach Service	93,065	160,887	(120,573)	133,379
Core funding (including PKC funding)	91,858	84,727	(156,855)	19,730
PKC Education & Children's	4,781	–	–	4,781
PKC Choose Life	3,768	11,664	(12,638)	2,794
Scottish Government - MARAC	163	7,535	(7,213)	485

Perthshire Women's Aid

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2018

22. Analysis of Charitable Funds *(continued)*

Refuge Rents	19,136	71,825	(47,003)	43,958
PKC Supporting People	–	35,058	(26,460)	8,598
Scottish Government - Children's	–	30,298	(30,113)	185
Women's Support Services	–	21,988	(22,182)	(194)
Domestic Abuse Services	–	165,000	(151,189)	13,811
	<u>212,784</u>	<u>683,672</u>	<u>(644,839)</u>	<u>251,617</u>

The Big Lottery Fund Investing in Communities fund (CEDAR) exists to help communities and people most in need, helping people and communities build on their strengths and the assets. It supports projects to build stronger families, improve quality of life for those most in need such as families experiencing domestic abuse. It focuses on early intervention, improving the resilience of families and giving children a better chance in life.

Big Lottery Becoming a Survivor Fund (Perthshire Outreach Project) is part of the Life Transitions Investment Area of Investing in Communities and supports people affected by domestic abuse. It supports survivors to be in a home of their choice and helps them to move on with their lives both practically and emotionally.

The Equally Safe Fund aims to ensure that the Scottish Government implements the Equally Safe strategy across Scotland.

Perth and Kinross Choose Life Fund focuses on Suicide Reduction. The Choose Life Strategy is one of the key components of the Scottish Executive's 10 year National Programme for Improving Mental Health & Wellbeing. The local plan funds local projects that support delivery of the national Objectives and Key Priority Groups.

23. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
Tangible fixed assets	414	4,741	5,155	6,782
Current assets	166,444	281,177	447,621	436,762
Creditors less than 1 year	–	(34,301)	(34,301)	(69,425)
Net assets	<u>166,858</u>	<u>251,617</u>	<u>418,475</u>	<u>374,119</u>

Perthshire Women's Aid

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2018

24. Financial Instruments

The carrying amount for each category of financial instrument is as follows:

	2018 £	2017 £
Financial assets that are debt instruments measured at amortised cost		
Financial assets that are debt instruments measured at amortised cost	<u>447,621</u>	<u>436,762</u>
Financial liabilities measured at amortised cost		
Financial liabilities measured at amortised cost	<u>34,301</u>	<u>69,425</u>

25. Operating Lease Commitments

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

	2018 £	2017 £
Later than 1 year and not later than 5 years	<u>110,257</u>	<u>50,374</u>