

NOTES REGARDING AUDITED ACCOUNTS:
REVIEW OF SERVICES FOR THOSE WHO HAVE BEEN AFFECTED BY ABUSE

Falkirk & District Women's Aid

1. The accounts cover the year ended 31 March 2013.
2. Falkirk Council's contribution of £218,735 is shown correctly. This represents 97.8% of all of the unrestricted funds received by the organisation.
3. There is no mention of a reserves policy. Typically, organisations will have a policy of having reserves which equal 3-6 months running costs in order to help them cope with any sudden changes to their funding. Falkirk and District Women's Aid had reserves of £201,466 in their unrestricted fund which represents 93.4%, or just over 11 months of current annual expenditure. Given that Falkirk Council provides the bulk of the unrestricted income, it would seem reasonable to assume that Falkirk Council has contributed to the bulk of this reserve.
4. The organisation's running costs on the unrestricted fund are:

Employment Costs	41%
Agency/Sessional	26.5%
Premises, training, admin, etc.	<u>32.5%</u>
	<u>100.0%</u>
5. No concerns are indicated by the analysis of the accounts and the Creditsafe rating apart from the fact that the accounts aren't signed. There appears to be no liquidity problems and there are more than sufficient funds held in reserve.

Open Secret

1. The accounts cover the period to 31 March 2013.
2. Income was greater than expenditure in the general (unrestricted) fund and the restricted fund. The reserves policy sets a target equivalent to 6 months of expenditure on the unrestricted fund which would require £116,010. Actual reserves were £51,693. The accounts state that they plan to address this with fundraising and full cost recovery in funding applications. The Board of Directors are satisfied that the level of restricted reserves is sufficient due to the funding secured with a good spread of funding services.
3. Falkirk's contribution to the General Fund represents 63% of income, with the other main contributors being Clackmannanshire Council, Forth Valley Health Board, Stirling Council, other grants and generated income.

4. The organisation's running costs on the general fund were:-

Staff	73%
Volunteers	1.5%
Premises, training, admin, etc.	<u>25.5%</u>
	<u>100.00%</u>

5. No concerns are indicated by the analysis of the accounts and the Creditsafe rating report.
6. A number of grants on the restricted fund are scheduled to finish by the end of 2015. In particular, a £225k grant from Scottish Government and £135k from Inspiring Scotland.

Relationship Scotland

1. The accounts cover the period to 31 March 2013.
2. Expenditure on the general (unrestricted) fund of £85,655 is almost exactly equal to income. The reserves policy is to have at least 9 months operating costs in reserve. This target has been achieved and in fact they have reserves equal to 15 months operating costs.
3. Falkirk's contribution to the general fund was 10.8% of total income. The other main income services were Scottish Government, several small trusts, rental income, voluntary donations and other income.
4. The organisation running costs on the general fund were:
- | | |
|-----------------------|-------------|
| Staff Costs | 55% |
| Fees and Expenses | 15% |
| Premises, admin, etc. | <u>30%</u> |
| | <u>100%</u> |
5. No concerns are indicated by the analysis of the accounts.

Central Scotland Rape Crisis

1. The accounts cover the year to 31 March 2013.
2. Expenditure by the organisation was almost entirely in respect of restricted funds. Expenditure of £166,796 was greater than income of £162,783. This shortfall was covered by drawing on reserves. The reserves policy states that unrestricted reserves should be developed and maintained at 3 months operating costs. The reserves in the unrestricted fund were £11,895 which represents less than one month's expenditure.
3. Falkirk's contribution was 9.14% of total income. The other main sources were Scottish Government, Stirling Council, Clackmannanshire Council and the Robertson Trust.

4. The organisation running costs were:

Staff Costs	69%
Fees and Expenses	5%
Premises, admin, etc.	<u>26%</u>
	<u>100%</u>

5. There appears to be no liquidity problem, however, it should be noted that the reserves policy is not being achieved and reserves reduced by £6,985. The Director's notes to the accounts say that currently the charity is unable to generate reserves from its current funding streams in order to achieve this objective.