

Charity registration number SC006427 (Scotland)

Company registration number SC371766 (Scotland)

**WIGTOWNSHIRE WOMEN'S AID**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JANUARY 2023**

**WIGTOWNSHIRE WOMEN'S AID**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**CHARITY REFERENCE AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	D. M. Purdie Dr. A. Carnaghan K. C. Heller A. T. Brewis M. Donnelly S. Klauck	(Appointed 24 August 2022) (Appointed 31 May 2023) (Appointed 31 May 2023)
<b>Secretary</b>	Vistra Companies Secretaries Limited	
<b>Chief Executive Officer</b>	Fiona Gaffney	
<b>Charity number</b>	SC006427	
<b>Company number</b>	SC371766	
<b>Principal address</b>	22 Bellevilla Road Stranraer DG9 8ED	
<b>Registered office</b>	4th Floor 115 George Street Edinburgh EH2 4JN	
<b>Auditor</b>	Carson & Trotter Chartered Accountants Chartered Accountants 123 Irish Street Dumfries DG1 2PE	
<b>Bankers</b>	Royal Bank of Scotland 15 Bridge Street Stranraer DG9 7JA	

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**WIGTOWNSHIRE WOMEN'S AID  
(A COMPANY LIMITED BY GUARANTEE)  
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**WIGTOWNSHIRE WOMEN'S AID  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 31 JANUARY 2023**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report and financial statements for the year ended 31 January 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charitable company's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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)" published in October 2019 and Companies Act 2006.

**Objectives and activities**

Wigtownshire Women's Aid (WWA) is a registered charity offering refuge, information and support to women, children and young people who have experienced domestic abuse.

The charitable company's objectives and activities are:

- To provide temporary refuge for women and children (if any) who have experienced abuse (mental, physical, financial or sexual) in their home or within a relationship.
- To offer support, information and help to any women, child or young person who asks for such help.
- To encourage women to determine their own futures.
- To provide the opportunities for the education and emotional needs of the children to be met, particularly those resident in refuges.
- To encourage statutory authorities and other agencies to recognise their obligations, legal and otherwise, towards abused women and their children (if any) and to act accordingly towards the prevention of abuse and relief of suffering.
- Mindful of the fact that abuse is the result of the position of women in society, to promote education and to inform the community and their representatives with respect to the abuse of women and its prevention.
- To encourage research into the causes, the prevention and relief of such suffering and abuse.
- To encourage such training both for ourselves and others as will best meet the objectives of Wigtownshire Women's Aid.
- To do all other things as will properly attain the above purposes.

**Grant Making Policy**

The charity does not distribute grants.



**WIGTOWNSHIRE WOMEN'S AID  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES' ANNUAL REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 31 JANUARY 2023**

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**Achievements and Performance**

2022-2023 has been a busy and generally positive and pro-active year for the organisation.

During the year WWA supported 160 women, 38 through MARAC and 70 children and young people.

The cost of living crisis has been very clear on our radar for both staff and service users and we have been proactive in responding to this to help support where we can. We created a utilities fund for over the winter months to give assistance to those struggling to keep up with energy and fuel prices. Furthermore, we advertised our Fareshare food parcel service widely across the organisation to enable maximum beneficiaries – both were used widely and still continue to be.

Our Board entered into a salary review for all staff which is still ongoing at the time of this report. In addition, a 4% cost of living increase was awarded on 1<sup>st</sup> April 2022. Furthermore, we provided a staff wellbeing day during the summer and a Christmas party – both of which were thoroughly enjoyed by all!

All staff who were due to complete their SVQ qualifications all did so during this period, many staff completed the 4 day Safe and Together course and 2 staff obtained a professional development award in Domestic Abuse Advocacy (IDAA).

Once again, we were overwhelmed with the generosity of our local and national community over Christmas which ensured our families enjoyed a Christmas filled with presents and good food – just as they deserve.

Lastly, we held an Open Day during the 16 Days of Action of Violence Against Women which proved a great success. After a long period of online meeting as a result of the pandemic, it was positive to see so many organisations and individuals in the one place, all learning more about domestic abuse and our service. Many great new connections were made as a result, including the recruitment of 2 new trustees.

**Crisis and Prevention Team**

The Crisis team are the first point of contact for women seeking support from our services and referrals received from other agencies. The team carry out a needs assessment for any service user approaching our service in the first instance, which establishes what support it is they need and which areas of the service they require. During this period the Crisis team supported 96 women. Our Health and Wellbeing groups were delivered monthly both in Stranraer and Newton Stewart. However, we made the decision to discontinue the Newton Stewart group due to lack of attendance, and help facilitate travel for those living out with Stranraer to come to this group. Some sessions included pilates; crafts; reflexology/acupuncture; outdoor walking and bingo/raffles. It is our intention to develop group work more in the coming year, varying facilitators and making them more age specific.

We also further developed our Community Engagement work which is to provide information on what domestic abuse is, where to get help and what support we can offer. Our aim is to increase people's knowledge of domestic abuse, raise awareness, create conversations and inform audiences. Sessions were delivered to many different agencies across Wigtownshire including Police; School Nurses; Community Councils; Education; Community Link Workers; Housing Partnerships; Rotary clubs.

We attended various partner events including D&G College wellbeing event; Fresher's Week; Park Fest; Justice Social Work open day; various Christmas Fayres.

**WIGTOWNSHIRE WOMEN'S AID**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**TRUSTEES' ANNUAL REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)**  
**FOR THE YEAR ENDED 31 JANUARY 2023**

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Outreach Team

The outreach team supported 61 women during this period and received 38 new referrals. This service offers housing support to any women in our community who are experiencing domestic abuse, and is generally provided within their own homes, unless this is not suitable. Our support is mainly weekly or fortnightly dependent upon need and is delivered face to face unless telephone/online is specifically requested. With support provided by our experienced and qualified workers, women and children can live safely whilst they build confidence and resilience to move forward and allow them and their children to live happier and more fulfilling lives.

The support we provide focuses on:

- Safety – providing information on all aspects of safety, creating safety plans and installing safety devices in their new homes if necessary
- Justice – ensuring women have access to good legal services and know their rights, attending solicitor appointments and supporting in court when required.
- Empowerment – working with women to help them move onto happier and safer lives, whilst allowing them to recover from their traumatic experiences. Our support helps increase their self-esteem and belief in their own achievements, which has often been lost.
- Advocacy – we ensure women have a voice, know their options and can make safe decisions. This can be financial, health, social care, employment and other settings.

The team use the Empowerment Star outcome monitoring tool to assess what type and what level of support each service user needs. The team have noticed more and more that through this assessment tool, many women report a low level of health and wellbeing and feeling of isolation. As a result, a lot of work has been done to encourage attendance at our Health and Wellbeing groups and at local events and trying to meet within the local community for appointments, all of which help to improve confidence and self-esteem. The outreach team have spent this year working more closely with the crisis and prevention team, by co-facilitating the Health and Wellbeing group, in an effort to encourage more of their service users to attend and reap the benefits from them.

Going forward the outreach team intend to reinstate trips and outings, which we have sourced funding to provide, and work more collaboratively with other teams to provide free/low cost excursions for their service users and families, to help combat isolation, help boost self-esteem and create new social networks.

Children and Young People's Team

The children and young people's team supported 70 children and young people during this period. The team have provided support sessions in school, at home, in refuge or in a safe place in the community. The support is delivered on a one-to-one basis and enables children and young people to make sense of the experiences they have witnessed and to know that they are not to blame for this (which is often what children can feel).

The team also facilitate group trips and activities which allow the children and young people to mix with their peers, make new friends, learn new experiences and skills and generally have fun. These have included an Easter party; Christmas pantomime; Galloway Activity Centre for watersports activities; Culzean Castle country park; Heads of Ayr farm park; Blair Drummond Safari park; Cocoa bean chocolate factory and INTU Braehead, along with local beach and woodland adventures.

A worker co facilitated the peer education programme Do the Right Thing for S3 pupils in Wigtownshire and Stewartry regions which is a multi agency approach to raising awareness on topics including alcohol, drugs, mental health and domestic abuse.

This year we delivered awareness raising in both secondary schools in our region to all S1 and some S2 year groups, reaching approximately 490 pupils. The aim from these sessions is to educate pupils on the effects of domestic abuse and where to seek support. It will allow them to recognise what domestic abuse looks like, both within their own and others relationships, in the hope that they will reach out and ask for help.

**WIGTOWNSHIRE WOMEN'S AID  
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Own My Life Programme

This year staff have continued to facilitate the Own My Life course. This is an educational and creative 12 week course to help women affected by domestic abuse to regain control of their lives and can be delivered on line or in person. The course includes using short videos, structured discussions, group and individual activities, and a comprehensive learning journal, which includes the own my story journal providing participants with all the ideas, key concepts and content from the course with space for reflection and notes and will now be offered to all women using our service. It is intended to offer taster sessions to external agencies over coming months, in an effort to reach more participants.

Refuge/Safehouse Team

During this time 35 families have been able to find safe and secure accommodation in our refuge and safehouses. Unfortunately, average length of stays for families was 7 months and we have seen a constant waiting list this year, due to the ongoing re-housing crisis, which particularly affects larger families.

We have continued to receive weekly food donations through the Fareshare food distribution service which the local authority agreed to fund for a further year and have managed to donate free food to between 20 and 30 families per week.

This year we implemented a Visitor's Policy and Procedure within refuge, which now allows all residents to have 1 nominated visitor, allowing some normality and support for our families during their often extended stays with us. This along with the fact we now allow pets within refuge, we hope will make our families feel more settled and supported whilst also feeling safe and supported in a secure building.

Out of Hours Refuge Team

As an extension to the day time refuge team, the out of hours team have continued to provide practical and emotional support in the evenings and at weekends on a one-to-one basis and in group settings.

Our Story Play with Licketyspit Theatre Company and various other women's aid groups has continued to be successful. Story Play is imaginary play delivered as a family activity to those affected by trauma in the hope that the family can begin to repair and bond again in a fun, inclusive environment.

The team have linked in with the Buddy Bag Foundation, who have donated 30 bags containing pyjamas; books; toys and hygiene products for children up to age 16. Often families arrive in refuge with little or nothing, so little extras like this are always appreciated.

We have also partnered with LUSH cosmetics, who donated products for our women for a Summer SOS Bag and have set up an Adult Learning class alongside Lifelong Learning, giving some women the opportunity to gain literacy and numeracy skills.

Having the out of hours team in refuge allows us to admit families during evenings and weekends, whilst offering support to residents during what is often their loneliest time.

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TRUSTEES' ANNUAL REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 31 JANUARY 2023**

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Partnership working

WWA provides specialist advocacy as part of the Multi Agency Risk Assessment Conferences (MARAC) partnership, alongside Police, NHS, Education, Social Work, Housing, Prison Service and ASIST. MARAC identifies the highest risk victims and co-ordinates services to reduce repeat incidents, ensure victims feel safer and reduce the risk to victims and their children.

We are also a key member of the MARAC steering group, which oversees the strategic direction of our MARAC process.

During this period, we have also attended Multi Agency Tasking and Co-ordination (MATAC) meetings, which are a police response to identifying and managing the most harmful perpetrators of domestic abuse. By attending these monthly, we are helping to improve the safety and wellbeing of our service users.

We have regularly attended meetings for the Disclosure Scheme Domestic Abuse Scotland (DSDAS) where we are involved in the consultation process to make a decision on the Power to Tell after a Right to Ask application, in an attempt to reduce potential further harm to women.

Housing Support Providers Forum – by attending these quarterly it allows an opportunity to meet with other partners, share ideas and raise awareness of domestic abuse and the service we provide.

We also contribute to the national Equally Safe Quality Standards and Performance Framework, by providing an input in the form of data and more recently the Coronavirus (Covid19) Supplementary National Violence Against Women Guidance Action Plan- which we have had varied input into.

This year we have been an integral part of our local authority's Safe and Together Steering Group, which has been overseeing the roll out of a training programme to Social Work staff across the region.

We affiliate to Scottish Women's Aid (SWA) which provides access to training; involvement in research and campaigns; organisational development support and also gives opportunities for sharing information, expertise and collaborating with other Women's Aid groups in Scotland.

We are a key partner of the Dumfries and Galloway Violence Against Women and Girls Sub Committee which meets 6 weekly and contribute to this in the form of co-delivering training, developing strategic protocols/policies, and generally forming links with Social Work, Community Justice, Housing, prison service, Police, Education and Health. We influence the strategic direction and policy framework by bringing service user voices into the decision making processes.

Donations and Fundraising

We have received numerous donations throughout the year totalling £15361.52 from a variety of sources:

Kirkcudbright Inner Wheel, Stranraer Academy, Portpatrick Community Trust, Amazon Smile, Stranraer Ochtreure and Belmont Community Council, Police Scotland, Mochrum Women's Guild, Dingbro and various donations from individuals including some who wish to remain anonymous.

We also received a very generous legacy of £10000 (included in the donations figure above) which we were very grateful for and this will be placed in a designated fund for refuge expenses. This can then be utilised to replace furniture and white goods whenever required in our refuge and safehouse accommodation.

We raised further funds through our Facebook donate now button which is proving very popular.

We raised £3073 through fundraising which consisted of a Bingo Night in October where we raised over £2000 and the balance being raised through attending Christmas Fairs. This is a huge increase on the same period last year and going forward we hope to hold at least two larger fundraisers throughout the year.

**WIGTOWNSHIRE WOMEN'S AID  
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TRUSTEES' ANNUAL REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 31 JANUARY 2023**

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**Financial review**

The principal funding sources for the charity continue to be grants provided by the following:

- Dumfries & Galloway Council
- National Lottery Community Fund
- The Scottish Government
- The Henry Smith Charity

Our Children and Young People's Service remained fully funded throughout this period with grants from The Henry Smith Charity, Charles Hayward Foundation, Scottish Government Delivering Equally Safe Fund and Scottish Government 100 Day Fund. Funding for Charles Hayward and The Henry Smith Charity is due to come to an end during 2023/24 and plans are already in place to apply for continuation or alternative funding. We still have The Leatherseller's Foundation which will be in place for the next 3 years and is helping with core costs.

Our Crisis and Prevention Service is fully funded by the Scottish Government Delivering Equally Safe Fund and the Scottish Government 100 Day Fund.

We are still in contract with Dumfries & Galloway Council Housing Support Service which funds both the Refuge and Outreach services. Our current contract will be in place until March 2025.

The Volant Charitable Trust which part-funds our Out of Hours Refuge Service is due to end in September 2022. The Robertson Trust will be funding this area of the service from February 2023.

Children In Need fully funds our Children's Trips and this project will end in September 2023.

Income from Dumfries & Galloway Council and Scottish Government increased slightly from the previous year. Refuge income received through housing benefit and rental income increased slightly from the previous year due to higher refuge occupancy which is expected to continue for the foreseeable future.

We received various other unexpected grants amounting to £15,701.62 which were from the Scottish Government Tech Grant, Dumfries and Galloway Council Anti-Poverty Grant and Stranraer Community Council Grant - all very gratefully received.

The charity has operated at a surplus for the year of £36,005 (2022: surplus of £22,869). At 31st January 2023, the balance sheet reserves are £413,123. Of this figure, restricted reserves amounted to £110,098, unrestricted reserves amounted to £286,025 and designated reserves amounted to £17,000.

**Reserves Policy**

Wigtownshire Women's Aid is committed to supporting women, children and young people who have experienced domestic abuse.

Reserves are held for 4 main purposes:

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

In order to meet these obligations, the Board of Directors consider it necessary to work towards holding general unrestricted reserves of approximately 6 months running costs. This would enable WWA to allow staff to continue working, primarily to secure new funding, this would also allow time for service users who are supported to move on to other services. In addition to this, should WWA be unable to secure new funding, we will work towards holding an amount equivalent to the redundancy costs for all staff. This would also act as a contingency fund with prior board approval, should a particular funded project come to end before WWA have managed to secure the level of funding required.

This policy will be reviewed every 3 years or earlier, to respond to changes at national, local, and in-house levels.



**WIGTOWNSHIRE WOMEN'S AID**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**TRUSTEES' ANNUAL REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)**  
**FOR THE YEAR ENDED 31 JANUARY 2023**

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**Principal Risks**

The trustees have reviewed the major risks and uncertainties of WWA under the following categories: Financial and Legal, Operational, Governance and External. Our Organisational Risk Assessment is reviewed and updated annually, allowing us to make informed decisions and highlight the areas where risk needs to be mitigated.

**Financial and Legal** – Reduction in public sector income, insufficient unrestricted reserves, excessive unrestricted reserves, cash in bank exceeds safe guaranteed limits, fraud, insurance compliance, appropriate refuge occupancy agreement.

- WWA provides quarterly financial management reports which are reviewed at Board meetings. These show how the organisation is performing against the budgets that are in place and can give an early indication of where there may be shortfalls in income.

An income generation plan has been developed which includes:

- Community fundraising – raising awareness and increasing local donations
- Grants and trusts – a pipeline of small applications on a rolling basis
- Corporate and philanthropy – developing new relationships with local companies and individuals in an attempt to increase donations

In the unfortunate event that we fail to gain sufficient funding to continue the service, we will develop an exit plan to ensure our service users are transitioned to other available support services.

**Operational** – Potential lack of internal communication, non-compliance with data protection, sickness absence levels, health and safety management, loss of key personnel, staff wellbeing, cyber security.

- The Board is continually involved in service development to ensure alignment with WWA objectives. Furthermore they receive bi annual reports from teams and become involved in any team events appropriate.

**Governance** – Compliance with legislation, organisation strategy, reduced governance standards.

Risks include the organisation failing to achieve its purpose. Decisions may also be taken without Board approval and there is potential risk that Trustees do not have the required skills to undertake their duties as described by OSCR.

- A new decision-making matrix has been developed to ensure the Board and staff are all clear of their limits of authority which is reviewed annually.
- WWA has completed a skills audit, and intends to recruit new directors
- WWA intends to continually review the induction process and training for directors

**External** – Government policy/political changes, increasing competition for funding, refuge income reduced as a result of housing benefit changes, public perception of WWA.

Risks are mitigated through building and maintaining strong strategic partnerships with funders and stakeholders, and ensuring all reporting requirements of funders and others are met timeously. Furthermore ensuring we are continually aware of political/policy changes through our connections with national and regional bodies.

**WIGTOWNSHIRE WOMEN'S AID**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**TRUSTEES' ANNUAL REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)**  
**FOR THE YEAR ENDED 31 JANUARY 2023**

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**Plans for Future Periods**

- Continue to recruit more trustees for our Board of Directors
- Source and offer more training opportunities for our trustees
- Develop our strategic plan
- Continue to develop our community engagement work to increase awareness in the community
- Continue to develop our prevention and education work in schools and other groups
- Continue to increase our social media and online presence and utilise these platforms to raise awareness
- Continue to develop our partnership working with other Women's Aid organisations in Scotland.

**Structure, governance and management**

Wigtownshire Women's Aid is a charitable company limited by guarantee which was incorporated on 23 January 2010 and which began operating on 1 April 2010. The company was established under a Memorandum of Association which set out the objects and powers of the charitable company, and is governed under its Articles of Association.

The charity is registered as a limited company and is governed by its Memorandum & Articles of Association.

The charity's strategy and objectives are set and reviewed by the trustees. The trustees have delegated the day to day management of the charity to the manager.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

D. M. Purdie

Dr. A. Carnaghan

A. McDowall

(Resigned 20 March 2023)

K. C. Heller

K. Hagmann

(Resigned 19 June 2022)

A. T. Brewis

(Appointed 24 August 2022)

M. Donnelly

(Appointed 31 May 2023)

S. Klauck

(Appointed 31 May 2023)

S Klauck and M Donnelly were appointed on 31 May 2023.

The trustees are elected from the company members and are appointed in accordance with the terms of the Memorandum and Articles of Association. Their induction is handled by selected trustees and the manager and involves discussions in respect of the current and future activities of the organisation and a review of the accounts and trustee minutes.

None of the trustees have any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Each trustee who joins the board of directors has to have a PVG check and then takes part in an induction programme that includes: Articles & Memorandum, WWA structure, service information, induction handbook, policies and training that is required eg confidentiality, adult & child protection etc.

Pay of management and all other staff are discussed annually at board of directors meeting where an increment is applied if the board think it is financially viable to the organisation.

**WIGTOWNSHIRE WOMEN'S AID  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES' ANNUAL REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 31 JANUARY 2023**

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**Auditor**

In accordance with the company's articles, a resolution proposing that Carson & Trotter be reappointed as auditor of the company will be put at a general meeting.

The trustees' annual report was approved by the Board of Directors.



K. C. Heller  
Chair

Dated: 11 October 2023



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**WIGTOWNSHIRE WOMEN'S AID  
(A COMPANY LIMITED BY GUARANTEE)  
STATEMENT OF TRUSTEES' RESPONSIBILITIES  
FOR THE YEAR ENDED 31 JANUARY 2023**

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The trustees, who are also the directors of Wigtownshire Women's Aid for the purpose of company law, are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- 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 presume that the Charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charitable company and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006. They 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

**WIGTOWNSHIRE WOMEN'S AID  
(A COMPANY LIMITED BY GUARANTEE)  
INDEPENDENT AUDITOR'S REPORT**

**TO THE MEMBERS OF WIGTOWNSHIRE WOMEN'S AID**

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**Opinion**

We have audited the financial statements of Wigtownshire Women's Aid (the 'Charitable company') for the year ended 31 January 2023 which comprise the statement of financial activities, 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 Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 January 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

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 has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charitable company'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 Trustees's are responsible for the other information. The other information comprises the information included in the Trustees' annual report, other than the financial statements and our auditor's report thereon. 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 (incorporating the directors's report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
  - the directors' report has been prepared in accordance with applicable legal requirements
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**WIGTOWNSHIRE WOMEN'S AID  
(A COMPANY LIMITED BY GUARANTEE)  
INDEPENDENT AUDITOR'S REPORT (CONTINUED)  
TO THE MEMBERS OF WIGTOWNSHIRE WOMEN'S AID**

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**Matters on which we are required to report by exception**

In the light of our 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' (trustees') report.

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

- adequate and proper accounts records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or

the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

**Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the Charitable company for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**WIGTOWNSHIRE WOMEN'S AID  
(A COMPANY LIMITED BY GUARANTEE)  
INDEPENDENT AUDITOR'S REPORT (CONTINUED)  
TO THE MEMBERS OF WIGTOWNSHIRE WOMEN'S AID**

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**Auditor's responsibilities for the audit of financial statements**

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

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

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

Our approach to identifying and assessing the risk of material misstatements in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable company through discussions with trustees and other management, and from our commercial knowledge and experience with the charitable company and the sector in which it operates;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, Charities and Trustee Investment (Scotland) Act 2005, laws specific to money laundering, data protection, employment, insurances and health and safety legislation.
- we assessed the extent of compliance with the relevant laws and regulations identified above by making enquiries of management; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by;

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of any potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to;

- agreeing financial statement disclosures to underlying supporting documentation;
- reviewing correspondence with relevant regulators and the charitable company's solicitors (where applicable).

There are inherent limitations in our audit procedures described above. The more removed, laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and management and the inspection of regulatory and legal correspondence if any.

Material misstatements which arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment and collusion.

**WIGTOWNSHIRE WOMEN'S AID  
(A COMPANY LIMITED BY GUARANTEE)  
INDEPENDENT AUDITOR'S REPORT (CONTINUED)  
TO THE MEMBERS OF WIGTOWNSHIRE WOMEN'S AID**

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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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

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.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*Roderick S Williamson BA CA*

**Roderick Williamson BA CA (Senior Statutory Auditor)**  
for and on behalf of Carson & Trotter

16 October 2023

**Chartered Accountants**  
**Statutory Auditor**

123 Irish Street  
Dumfries  
DG1 2PE

Carson & Trotter is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

**WIGTOWNSHIRE WOMEN'S AID**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 JANUARY 2023**

		Unrestricted funds	Designated funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	Notes	2023 £	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
<b><u>Income from:</u></b>								
Donations and legacies	2	30,362	-	27,782	58,144	24,446	47,294	71,740
Charitable activities	4	367,710	-	246,672	614,382	353,307	211,718	565,025
Other trading activities	3	3,073	-	-	3,073	1,073	-	1,073
<b>Total income</b>		<u>401,145</u>	<u>-</u>	<u>274,454</u>	<u>675,599</u>	<u>378,826</u>	<u>259,012</u>	<u>637,838</u>
<b><u>Expenditure on:</u></b>								
Charitable activities	5	380,218	-	259,376	639,594	338,630	275,766	614,396
Other	9	-	-	-	-	573	-	573
<b>Total resources expended</b>		<u>380,218</u>	<u>-</u>	<u>259,376</u>	<u>639,594</u>	<u>339,203</u>	<u>275,766</u>	<u>614,969</u>
<b>Net incoming resources before transfers</b>		20,927	-	15,078	36,005	39,623	(16,754)	22,869
Gross transfers between funds		(17,000)	17,000	-	-	-	-	-
<b>Net income for the year/ Net movement in funds</b>		<u>3,927</u>	<u>17,000</u>	<u>15,078</u>	<u>36,005</u>	<u>39,623</u>	<u>(16,754)</u>	<u>22,869</u>
Fund balances at 1 February 2022		<u>282,098</u>	<u>-</u>	<u>95,020</u>	<u>377,118</u>	<u>242,475</u>	<u>111,774</u>	<u>354,249</u>
<b>Fund balances at 31 January 2023</b>		<u><u>286,025</u></u>	<u><u>17,000</u></u>	<u><u>110,098</u></u>	<u><u>413,123</u></u>	<u><u>282,098</u></u>	<u><u>95,020</u></u>	<u><u>377,118</u></u>

**WIGTOWNSHIRE WOMEN'S AID  
(A COMPANY LIMITED BY GUARANTEE)  
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)  
INCLUDING INCOME AND EXPENDITURE ACCOUNT  
*FOR THE YEAR ENDED 31 JANUARY 2023***

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The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**WIGTOWNSHIRE WOMEN'S AID  
(A COMPANY LIMITED BY GUARANTEE)  
BALANCE SHEET**

**AS AT 31 JANUARY 2023**

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		12,988		16,235
<b>Current assets</b>					
Debtors	12	24,467		4,193	
Cash at bank and in hand		398,423		368,431	
		<u>422,890</u>		<u>372,624</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(22,755)</u>		<u>(11,741)</u>	
Net current assets			400,135		360,883
<b>Total assets less current liabilities</b>			<u>413,123</u>		<u>377,118</u>
<b>Income funds</b>					
Restricted funds	14		110,098		95,020
Designated funds	15		17,000		-
Unrestricted funds			286,025		282,098
			<u>413,123</u>		<u>377,118</u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Section 1A of FRS102, The Financial Reporting Standards applicable to the UK and Republic of Ireland, and with the Charities SORP (FRS102).

The financial statements were approved and authorised for issue by the Trustees on 11 October 2023



K. C. Heller  
Trustee

Company Registration No. SC371766

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



**WIGTOWNSHIRE WOMEN'S AID**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF CASH FLOWS**

**FOR THE YEAR ENDED 31 JANUARY 2023**

	Notes	2023		2022	
		£	£	£	£
<b>Cash flows from operating activities</b>					
Cash generated from operations			29,992		21,169
<b>Investing activities</b>					
Purchase of tangible fixed assets		-		(6,330)	
<b>Net cash used in investing activities</b>			-		(6,330)
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			29,992		14,839
Cash and cash equivalents at beginning of year			368,431		353,592
<b>Cash and cash equivalents at end of year</b>			<u>398,423</u>		<u>368,431</u>
<b>Cash and cash equivalents consists of:-</b>					
Cash at bank and in hand			<u>398,423</u>		<u>368,431</u>

**WIGTOWNSHIRE WOMEN'S AID**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JANUARY 2023**

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**1 Accounting policies**

**Charity information**

Wigtownshire Women's Aid is a private company limited by guarantee incorporated in Scotland. The registered office is 4th Floor, 115 George Street, Edinburgh, EH2 4JN.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the Charitable company's [governing document], the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" issued in October 2019 and Companies Act 2006. The Charitable company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charitable company.

**1.4 Income**

Income is recognised when the Charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charitable company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charitable company has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

**1.5 Expenditure**

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

**WIGTOWNSHIRE WOMEN'S AID**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 JANUARY 2023**

---

**1 Accounting policies** **(Continued)**

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	20% on reducing balance
---------------------	-------------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**1.7 Impairment of fixed assets**

At each reporting end date, the Charitable company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.9 Financial instruments**

The Charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charitable company's balance sheet when the Charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

**WIGTOWNSHIRE WOMEN'S AID**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 JANUARY 2023**

**1 Accounting policies**

**(Continued)**

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the Charitable company's contractual obligations expire or are discharged or cancelled.

**1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**2 Donations and legacies**

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	5,362	-	5,362	2,824	-	2,824
Legacies receivable	10,000	-	10,000	-	-	-
Grants	15,000	2,040	17,040	21,622	-	21,622
Covid grants	-	25,742	25,742	-	46,294	46,294
Groundworks - Tesco	-	-	-	-	-	-
Bags for help	-	-	-	-	1,000	1,000
	<u>30,362</u>	<u>27,782</u>	<u>58,144</u>	<u>24,446</u>	<u>47,294</u>	<u>71,740</u>
<b>Donations and gifts</b>						
Donations	5,362	-	5,362	2,824	-	2,824
	<u>5,362</u>	<u>-</u>	<u>5,362</u>	<u>2,824</u>	<u>-</u>	<u>2,824</u>
<b>Legacies receivable</b>						
Mr Lokat	10,000	-	10,000	-	-	-
	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>

**WIGTOWNSHIRE WOMEN'S AID**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 JANUARY 2023**

**2 Donations and legacies**

**(Continued)**

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
<b>Grants receivable for core activities</b>						
Radio Clyde Cash for Kids	-	1,540	1,540	2,435	-	2,435
The Leatherseller's Foundation	15,000	-	15,000	15,000	-	15,000
D & G Health Board	-	-	-	4,187	-	4,187
Stranraer Community Council	-	500	500	-	-	-
	<u>15,000</u>	<u>2,040</u>	<u>17,040</u>	<u>21,622</u>	<u>-</u>	<u>21,622</u>

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
<b>Covid Grants</b>						
Cash for Kids	-	-	-	-	525	525
Family Action Fund	-	-	-	-	9,303	9,303
SWA - Covid 19 Scottish Government - Third Round Payment	-	-	-	-	3,810	3,810
Scottish Government 100 Day Fund	-	25,742	25,742	-	12,871	12,871
SWA - Covid 19 Recovery	-	-	-	-	11,470	11,470
D & G Council Sc Gov Bonus to Health and Social Care Workers	-	-	-	-	7,795	7,795
DAGCAS (D & G Council Citizens Advice Service)	-	-	-	-	520	520
	<u>-</u>	<u>25,742</u>	<u>25,742</u>	<u>-</u>	<u>46,294</u>	<u>46,294</u>

**WIGTOWNSHIRE WOMEN'S AID**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 JANUARY 2023**

**3 Other trading activities**

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Fundraising events	3,073	1,073

**4 Charitable activities**

	Running of charity 2023	Running of charity 2022
	£	£
Housing Benefit	144,877	140,932
Housing Support	222,603	212,145
Performance related grants	246,672	211,718
Rent paid by residents	230	230
	<u>614,382</u>	<u>565,025</u>
<b>Analysis by fund</b>		
Unrestricted funds	367,710	353,307
Restricted funds	246,672	211,718
	<u>614,382</u>	<u>565,025</u>
<b>Performance related grants</b>		
Scottish Government - Violence Against Women Fund	-	27,759
The Volant Charitable Trust	7,500	15,000
Scottish Government - Delivering Equally Safe Fund	90,000	45,000
D & G Anti Poverty Grant	13,000	2,131
National Lottery Community Fund - Out of Hours refuge	43,370	42,369
The Henry Smith Charity	41,100	40,100
Scottish Government - Bridging fund	-	17,359
Children in Need	7,500	-
Charles Hayward Foundation (Children's Service)	22,000	22,000
Scottish Government - Tech Grant	2,202	-
The Robertson Trust - Out of Hours refuge	20,000	-
	<u>246,672</u>	<u>211,718</u>

**WIGTOWNSHIRE WOMEN'S AID**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 JANUARY 2023**

**5 Charitable activities**

	Running of charity 2023 £	Running of charity 2022 £
Staff costs	442,508	410,346
Staff training & conferences	4,061	6,711
Rent & rates	78,070	84,934
Heat, light & water	2,976	2,658
Repairs & renewals	4,965	7,479
House/refuge expenses	29,278	16,942
Travelling	11,087	6,544
Affiliation fees	2,000	2,000
Care Inspectorate	1,476	1,476
Women expenses	7,876	14,089
Children expenses	8,925	6,734
Family action grants paid to women	-	10,080
DAGCAS energy vouchers paid to women	-	520
	<u>593,222</u>	<u>570,513</u>
Share of support costs (see note 6)	36,971	34,293
Share of governance costs (see note 6)	9,401	9,590
	<u>639,594</u>	<u>614,396</u>
<b>Analysis by fund</b>		
Unrestricted funds	380,218	338,630
Restricted funds	259,376	275,766
	<u>639,594</u>	<u>614,396</u>

**WIGTOWNSHIRE WOMEN'S AID**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 JANUARY 2023**

6 Support costs	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Depreciation	3,247	-	3,247	3,404	-	3,404
Insurance	4,851	-	4,851	3,800	-	3,800
Telephone	12,587	-	12,587	11,447	-	11,447
Postage & stationery	9,134	-	9,134	9,635	-	9,635
Sundry expenses	3,288	-	3,288	2,993	-	2,993
Bank/card charges	530	-	530	251	-	251
Wellbeing expenses	1,927	-	1,927	1,049	-	1,049
Promotion/marketing expenses	1,407	-	1,407	1,714	-	1,714
Audit fees	-	2,600	2,600	-	2,670	2,670
Accountancy	-	2,840	2,840	-	3,160	3,160
Legal and professional	-	3,961	3,961	-	3,760	3,760
	<u>36,971</u>	<u>9,401</u>	<u>46,372</u>	<u>34,293</u>	<u>9,590</u>	<u>43,883</u>
Analysed between						
Charitable activities	<u>36,971</u>	<u>9,401</u>	<u>46,372</u>	<u>34,293</u>	<u>9,590</u>	<u>43,883</u>

Governance costs includes payments to the auditors of £2,600 (2022- £2,670) for audit fees.

**7 Trustees**

None of the Trustees received any remuneration or benefits in the year (2022: NIL)

One Trustee was reimbursed expenses of £23 during the year (2022: NIL)

The charity has Trustee and Director Indemnity insurance in place.

The Trustees did not make any donations to the Charity in the year.

**8 Employees**

The average monthly number employees during the year was:

	2023 Number	2022 Number
Project and administrative	<u>16</u>	<u>16</u>



**WIGTOWNSHIRE WOMEN'S AID**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 JANUARY 2023**

<b>8</b>	<b>Employees</b>	<b>(Continued)</b>	
	<b>Employment costs</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
	Wages and salaries	391,321	372,031
	Social security costs	30,479	27,924
	Other pension costs	20,708	10,391
		<u>442,508</u>	<u>410,346</u>

The charity consider that it's key management personnel comprise of : Chief Executive Officer ; Operations Manager ; Finance Manager. The total employment benefits including employers national insurance and employer pension contributions of the key personnel were £104,009.

There were no employees whose annual remuneration was more than £60,000.

<b>9</b>	<b>Other</b>	<b>Total</b>	<b>Unrestricted</b>
		<b>£</b>	<b>funds</b>
		<b>2023</b>	<b>2022</b>
	Net loss on disposal of tangible fixed assets	-	573
		<u>-</u>	<u>573</u>

**10 Taxation**

The charity is exempt from tax on income and gains falling within section 505 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.

**WIGTOWNSHIRE WOMEN'S AID**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 JANUARY 2023**

**11 Tangible fixed assets**

	<b>Plant and equipment</b>
	<b>£</b>
<b>Cost</b>	
At 1 February 2022	61,872
At 31 January 2023	<u>61,872</u>
<b>Depreciation and impairment</b>	
At 1 February 2022	45,637
Depreciation charged in the year	3,247
At 31 January 2023	<u>48,884</u>
<b>Carrying amount</b>	
At 31 January 2023	<u><u>12,988</u></u>
At 31 January 2022	<u><u>16,235</u></u>

**12 Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Trade debtors	20,000	-
Prepayments and accrued income	4,467	4,193
	<u>24,467</u>	<u>4,193</u>

**13 Creditors: amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	11,793	4,926
Other creditors	2,020	1,215
Accruals and deferred income	8,942	5,600
	<u>22,755</u>	<u>11,741</u>

**WIGTOWNSHIRE WOMEN'S AID  
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 JANUARY 2023**

**14 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 February 2021		Movement in funds		Balance at 1 February 2022		Movement in funds		Balance at 31 January 2023	
	£	£	Incoming resources	Resources expended	£	£	Incoming resources	Resources expended	£	£
Scottish Government - Equally Safe (Violence Against Women & Girls) Fund	10,253		27,759	(36,334)	1,678		-	(1,678)	-	-
Scotmid (The Scottish Midland Co-operative Society)	250		-	(250)	-		-	-	-	-
Children In Need	5,206		-	(1,026)	4,180		7,500	(4,862)	6,818	
The Volant Charitable Trust	2,500		15,000	(15,000)	2,500		7,500	(10,000)	-	-
Galloway Association of Glasgow	1,060		-	(1,060)	-		-	-	-	-
National Lottery Community Fund - Out of Hours Refuge	23,694		42,369	(43,778)	22,285		43,370	(43,970)	21,685	
D & G Council Participatory Budget	4,119		-	(4,119)	-		-	-	-	-
The Henry Smith Charity	16,497		40,100	(39,680)	16,917		41,100	(40,024)	17,993	
Charles Hayward Foundation	9,167		22,000	(22,000)	9,167		22,000	(22,000)	9,167	
Scottish Government Bridging Fund - Children's Services	17,359		17,359	(29,235)	5,483		-	-	5,483	
Bank of Scotland Reach Fund	2,667		-	(2,667)	-		-	-	-	-
The Robertson Trust - Out of Hours Refuge	-		-	-	-		20,000	-	20,000	
SWA - Comic Relief	1,334		-	(1,334)	-		-	-	-	-

**WIGTOWNSHIRE WOMEN'S AID  
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 JANUARY 2023**

14 Restricted funds	Balance at 1 February 2021		Movement in funds		Balance at 1 February 2022		Movement in funds		Balance at 31 January 2023	
	£	£	Incoming resources	Resources expended	£	£	Incoming resources	Resources expended	£	£
SWA - Covid 19 Scottish Government - Second Round Grant	16,890	-	-	(11,680)	5,210	-	-	(5,210)	-	-
Family Action Fund	778	9,302	9,302	(10,080)	-	-	-	-	-	-
Scottish Government Delivering Equally Safe Fund	-	45,000	45,000	(28,538)	16,462	90,000	90,000	(91,462)	15,000	15,000
Scottish Government 100 Day Fund	-	12,871	12,871	(7,138)	5,733	25,742	25,742	(26,225)	5,250	5,250
D & G Anti Poverty Grant 2021	-	2,131	2,131	(1,475)	656	-	-	(656)	-	-
D & G Anti Poverty Grant 2022	-	-	-	-	-	7,000	7,000	(7,000)	-	-
D & G Anti Poverty Grant 2023	-	-	-	-	-	6,000	6,000	-	6,000	6,000
Tesco Bags for Life	-	1,000	1,000	(1,000)	-	-	-	-	-	-
D & G Council Sc Gov Bonus to Health and Social Care Workers	-	7,795	7,795	(7,795)	-	-	-	-	-	-
Radio Clyde Cash for Kids	-	525	525	(525)	-	1,540	1,540	(1,340)	200	200
SWA - Covid19 Recovery Grant - Part 2	-	11,470	11,470	(6,721)	4,749	-	-	(2,247)	2,502	2,502
SWA - Scottish Government Funding - Third Round (Winter Plan)	-	3,810	3,810	(3,810)	-	-	-	-	-	-
DAGCAS (D & G Council Citizens Advice Service) - Energy Voucher Scheme	-	-	520	(520)	-	-	-	-	-	-
Stranraer Community Council	-	-	-	-	-	500	500	(500)	-	-
Scottish Government - Tech grant	-	-	-	-	-	2,202	2,202	(2,202)	-	-
	111,774	259,012	259,012	(275,766)	95,020	274,454	274,454	(259,376)	110,098	110,098

(Continued)

**WIGTOWNSHIRE WOMEN'S AID  
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 JANUARY 2023**

14 Restricted funds	(Continued)
<p><b>Scottish Government - Equally Safe (Violence Against Women &amp; Girls fund )</b> - This was a 3 year fund which ran from 2017 to 2020 and funded our crisis service including 1 crisis worker and 1 community engagement worker. The fund was extended from July 2020 until September 2021 due to the Covid pandemic. The extended period gave the Scottish Government time to launch the Delivering Equally Safe fund which will begin in October 2021.</p> <p><b>Children in Need</b> – This is Year 3 of a 3 year fund for Children's Activities and Trips. This fund will therefore run until September 2023..</p> <p><b>The Volant Charitable Trust</b> - This is a three year grant which was awarded in October 2019 and is secured until September 2022. This funds the balance of the salaries and overheads for our Out of Hours refuge team.</p> <p><b>National Lottery Community Fund - Out of Hours Refuge</b> - This is a three year fund that started in August 2021 and will run until August 2024. This fund will contribute to two salaries of evening and weekend workers.</p> <p><b>The Henry Smith Charity</b> - The purpose of this grant is to provide a contribution towards the salaries and overheads of our Children's Service. This grant will run for 3 years from January 2021, ending in December 2023.</p> <p><b>Charles Hayward Foundation</b> - This funding began in July 2020 and will last until end of June 2023. The purpose of the grant is a contribution towards three years salaries and running costs of the Children's and Young People's Service. This grant specifically funds the area of the service which supports young victims of domestic abuse aged 18-24.</p> <p><b>Scottish Government Bridging Fund - Children's Services</b> - This fund was received via Scottish Women's Aid at the same time as other Covid related funds and the purpose of this fund was to provide a contribution towards the salaries and overheads of our Children's Service to enable our service to be sustained in the six month period from April to October 2021 until we are able to hopefully secure further funding from the Scottish Government Delivering Equally Safe Fund.</p> <p><b>Radio Clyde Cash for Kids</b> - One grant of £990 was for basic essentials for families within our Refuge and Safehouse accommodation. A second grant of £550 was to cover the increased cost of living.</p> <p><b>The Robertson Trust</b> - This is a 3 year grant to assist with the costs of the Refuge Out of Hours Service.</p>	

**WIGTOWNSHIRE WOMEN'S AID  
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 JANUARY 2023**

**14 Restricted funds**

**(Continued)**

**SWA - Covid 19 Scottish Government - Second Round Grant** - This was another Scottish Government grant which was received via Scottish Women's Aid. The purpose of this grant was to fund flexible staffing capacity, group work and therapeutic support. We utilised this grant to provide extra hours for current staff including managers, finance officer and support workers, who found their workloads had increased and required extra capacity to fulfil their roles. We also used the grant to train staff to facilitate a new 12 week nationally recognised course for our service users called Own My Life, which is now running successfully and aims to empower women to recover from their experiences, and equip them with the skills and confidence to move on to a better life.

**Scottish Government Delivering Equally Safe Fund** – This fund replaces the Scottish Government Equally Safe (Violence Against Women and Girls) Fund. It started in October 2021 and initially runs to September 2023, however the Scottish Government have now announced an extension of this fund until 31st March 2025. This funds the Crisis Service and part-funds the Children's Service.

**Scottish Government – 100 Day Fund** – This was a new fund which started in October 2021 and is to help top-up the Delivering Equally Safe Fund and may eventually become core funds. The fund initially runs for two years until September 2023.

**D & G Anti Poverty Grant 2021** – The purpose of this grant was to part fund Outdoor Play Equipment for families living in our Refuge and Safehouse Accommodation.

**D & G Anti Poverty Grant 2022** - The purpose of this grant was to provide soft furnishings and furniture for families living in our Refuge and Safehouse Accommodation.

**D & G Anti Poverty Grant 2023** - The purpose of this grant is to help fund CYP outing and activities from September 2023 when the Children in Need funding ends.

**SWA Covid 19 Recovery Grant – Part 2** – This was another Scottish Government grant which was received via Scottish Women's Aid. The purpose of this grant was to fund Communications and Marketing (such as social media, branding, printed materials and leaflets etc.) Premises Costs, PPE Costs (including cleaning and facemasks), Staff Wellbeing and group work.

**Stranraer Community Council Grant** – The purpose of this grant was to part fund the refurbishment of the Children's' Room in Refuge

**Scottish Government Tech Grant** – The purpose of this grant was to provide Technical Support such as mobile phones and tablets for women using our service as well as Communication Support such as training for our community engagement worker and marketing/promotional materials.

**WIGTOWNSHIRE WOMEN'S AID**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
***FOR THE YEAR ENDED 31 JANUARY 2023***

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**15 Designated funds**

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

The designated fund; this is made up from a legacy donation and other donations received during 2022. These will be used towards any refurbishment costs needed for the refuges.

The general fund represents unrestricted funds which the trustees are free to use in accordance with the charitable objectives.

**WIGTOWNSHIRE WOMEN'S AID  
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
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16 Analysis of net assets between funds

Fund balances at 31 January 2023 are represented by:

	Unrestricted funds		Designated funds		Restricted funds		Total Unrestricted funds		Restricted funds		Total	
	2023	£	2023	£	2023	£	2023	£	2022	£	2022	£
Tangible assets	12,988		-		-		12,988		16,235		-	
Current assets/(liabilities)	273,037		17,000		110,098		400,135		265,863		95,020	
	<u>286,025</u>		<u>17,000</u>		<u>110,098</u>		<u>413,123</u>		<u>282,098</u>		<u>95,020</u>	
												<u>377,118</u>



**WIGTOWNSHIRE WOMEN'S AID**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 JANUARY 2023**

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**17 Going concern**

The Trustees have assessed the Charity's ability to continue as a going concern and have reasonable expectation the Charity has adequate resources to continue in operational existence for the foreseeable future.

The financial year 2022/23 has been another challenging year. Despite this there has still been an increase in reserves and we continue to aspire towards holding 6 months unrestricted reserves and are now getting very close to the 6 months.

Current Funding and expenditure levels continue to be monitored regularly and the presence of the Organisation Risk Assessment, Funding Strategy and Budgets give the Trustees early indication of any potential shortfall in funding.

The Trustees therefore consider the charity to be a going concern.

**18 Operating lease commitments**

At the reporting end date the Charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Within one year	84,454	71,792
Between two and five years	329,017	354,960
In over five years	501,517	473,724
	<u>914,988</u>	<u>900,476</u>

**19 Related party transactions**

There were no disclosable related party transactions during the year other than those disclosed in Note 7. (2022- none).