

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 2024

WIGTOWNSHIRE WOMEN'S AID
(A COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION

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

**WIGTOWNSHIRE WOMEN'S AID
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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 2024**

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 2024.

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.

Public benefit

The trustees have referred to the guidance contained in the Office of the Scottish Charity Regulator's general guidance on public benefit when reviewing their objectives and in planning their future activities. In particular, the trustees consider how planned activities will contribute to the objectives they have set

Grant Making Policy

The charity does not distribute grants.

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FOR THE YEAR ENDED 31 JANUARY 2024**

Achievements and Performance

2023-2024 has been a busy and generally positive and pro-active year for the organisation.

The cost of living crisis has continued to be 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.

Crisis and Prevention Team

During this period the Crisis team have supported 100 women.

New processes have been developed and introduced for first contacts with service users, enabling us to establish needs and levels of safety immediately which is then transferred into support and safety plans. Feedback evaluations from these have been very positive.

New evaluations have also been developed, allowing us to capture vital feedback from first contact through to the end of support.

A Meet and Mingle session has started being offered every fortnight and is being well attended, as is a pamper session at the local college facilitated by beauty students, being held monthly. Both allow service users to have some "me time" and form new friendships.

We were given the opportunity to attend a conference in Dumfries with delegates from France, allowing multi agency partners from both countries to discuss local priorities and highlight the joint working we do.

We were involved in the 16 Days of Action campaign again this year – which is a national campaign to raise awareness and tackle violence against women and girls. We attended a conference and one of our supported young people presented a poem she had written about her experiences. She stole the show and all partners in attendance talked about this for a long time after. During the campaign we also held 3 roadshows, displaying information, quotes and art work from our service users, along with an emotive display of 104 pairs of shoes, in honour of all the women who died last year as a result of domestic homicide.

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 Stranraer college; Morrison's; Tesco's; Loreburn Housing Association; Social Work to name a few.

Our social media platforms continue to be utilised well and we intend to develop these over the coming year. Facebook continues to be our most favoured platform locally, with likes, shares and comments up 33.3% on the previous year.

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FOR THE YEAR ENDED 31 JANUARY 2024

Outreach Team

The outreach team supported 43 women during this period. 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 anxiety and self-esteem.

As a result of funding secured from Scotmid, the team have facilitated two day trips this year to Golden Sands Trekking centre and Ayr shopping centre for a stocking filler and lunch trip. The aim of these is to provide free/low cost excursions for service users and families, to help combat isolation, help boost self-esteem and create new social networks. This was delivered in conjunction with the Crisis team.

Children and Young People's Team

The children and young people's team supported 69 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 Easter and Christmas parties; Christmas pantomime; Barcaple outdoor activity centre; Culzean Castle country park; Heads of Ayr farm park; Blair Drummond Safari park; Belfast's We Are Vertigo and Cocoa Bean chocolate factory, along with local beach and woodland adventures.

A worker co facilitated the peer education programme Moving On for S4, S5, & S6 pupils and Do The Right Thing for S3 pupils. Both of these are multi agency events to raise 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 S4 year groups, reaching approximately hundreds of 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.

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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 and cyp 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 and cyp using our service. It is intended to offer taster sessions to external agencies over coming months, in an effort to reach more participants.

Refuge Team

During this time 36 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 now have a designated fund for refurbishment and redecoration of refuge and this has meant we have been able to keep the flats and houses to a good standard and achieve quicker turn around times.

We have introduced a new Occupancy Agreement which offers increased legal protections for both residents and ourselves and this is working well.

We have also introduced an open door catch up on a Friday morning, allowing all residents to meet up – this has worked well and most residents engage. We have also organised various activities including a Burns Supper, picnics at local parks and Christmas cake making.

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 10 and 20 families per week.

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.

Sessions delivered over the year have included baking, bedtime stories, outdoor games, painting, outdoor cinema nights and open door drop ins.

The team have linked in with the Buddy Bag Foundation, who have donated 32 bags containing pyjamas; books; toys and hygiene products for children up to 16. Often families arrive in refuge with little or nothing, so little extras like this are always appreciated.

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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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 Executive 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 also regularly attend 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 – these are held every quarter and 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 again 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 various strategic partners. 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 £4861.89 from a variety of sources:

Stranraer Santa Float, Portpatrick SWI, Wigtown Community Shop, Stranraer Academy YPI, Scot-Mid, Newton Stewart Golf Club, Urqharts Opticians, McAndrew and Richardson, Whithorn WWI, Wigtown Quaker Group, All Saints Episcopal Church, Dingbro Ltd and various donations from individuals including some who wish to remain anonymous.

Included in the above were funds raised through our Facebook donate now button which is still proving to be very popular.

We have raised an amazing amount through fundraising which consisted of a Race Afternoon where we raised over £350. We were one of the beneficiaries of a Bingo Night at the Oyster Festival along with 3 other charities and were delighted to receive over £1000 from this. This event will take place again in September 2024 and we are delighted that we are one of the chosen charities for this. We had stalls at various Festive Events which helped to raise over £500 for our charity. Staff at our local Bank of Scotland held a fundraiser for WWA where they sold baking items. They raised £461 from this and the bank matched this amount through match funding. We participated in various other craft fairs throughout the year and had collection tins in various locations. We always continue to be overwhelmed by the general public's generosity.

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FOR THE YEAR ENDED 31 JANUARY 2024**

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 funded for the majority of 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 from Charles Hayward Foundation came to an end in June 2023. We were fortunate to receive a grant from Children in Need to replace this. This grant will run for 3 years. The Henry Smith Charity funding came to an end in December 2023 and we are delighted to have now received confirmation that we have continuation funding for a further 3 years.

We still have The Leathersellers' Foundation which will be in place for the next 18 months 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 5 year contract is in place until March 2025 and negotiations have started to re-commission these contracts, which we are hopeful may be for a further 3-5 years.

Our Refuge Out of Hours Service was fully funded for this period through National Lottery Community Fund along with top up funding from The Robertson Trust which was in place from September 2023 for 3 years. Funding from National Lottery Community Fund for this project is due to come to an end in July 2024.

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

We received various other unexpected grants from Dumfries and Galloway Health Board, Tesco Groundworks and Scottish Policy Authority all of which we are extremely grateful for.

The charity has operated at an overall surplus for the year of £13,629 (2023: surplus of £36,005). Total balance sheet reserves are £426,752. Of this figure, restricted reserves amounted to £103,552, which represents a decrease of £6,548 from previous year mainly due to funds for the current year being received late last year and therefore included in last year's accounts. Unrestricted reserves amounted to £306,200, which represents an increase of £20,177 from previous year. Designated reserves amounted to £17,000.

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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
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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.

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Principal Risks

The directors 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.

- WWA provide 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 any 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 where appropriate.
- Health and safety audits are completed annually and a lead director has been appointed for all H&S matters.
- Staff wellbeing days have been arranged throughout the year
- Banding salary scales have been introduced for all staff along with a commitment to review a cost of living increase annually.

Governance – Compliance with legislation; organisational 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 directors do not have the required skills to undertake their duties as described by OSCR.

- A decision-making matrix exists to ensure the board and staff are all clear of their limits of authority- this is reviewed annually.
- WWA has completed a skills audit, introduced a mentor system for new directors and the business team staff, trained and appointed a safeguarding lead and recruited two new directors.
- WWA intends to continually review the induction process and training for directors and source/offer training when available.

External – Government policy/political changes; increasing competition for funding; refugee 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.

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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, Fiona Gaffney.

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

(Resigned 24 October 2023)

A. T. Brewis

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, WVA 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
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Statement of Trustees' Responsibilities

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.

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, which has been prepared having taken advantage of the small companies exemption in the Companies Act 2006, was approved by the Board of Directors



D. M. Purdie
Director

Date: 21/01/24

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

TO THE TRUSTEES OF WIGTOWNSHIRE WOMEN'S AID

Opinion

We have audited the financial statements of Wigtownshire Women's Aid (the 'Charitable company') for the year ended 31 January 2024 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 2024 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 have 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.

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INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF WIGTOWNSHIRE WOMEN'S AID**

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 director'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

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 TRUSTEES OF WIGTOWNSHIRE WOMEN'S AID**

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 TRUSTEES OF WIGTOWNSHIRE WOMEN'S AID**

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

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**

23rd August 2024

**Chartered Accountants
Statutory Auditor**

Chartered Accountants
123 Irish Street
Dumfries
DG1 2PE

Carson & Trotter is eligible for appointment as auditor of the Charitable company by virtue of its eligibility for appointment as auditor of a company under 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 2024

	Notes	Unrestricted funds		Designated funds		Restricted funds		Total	
		2024	2024	2024	2024	2023	2023	2023	2023
		£	£	£	£	£	£	£	£
Income from:									
Donations and legacies	3	23,732	-	-	28,855	30,362	-	27,782	58,144
Charitable activities	4	410,092	-	-	189,225	367,710	-	246,672	614,382
Other trading activities	5	4,400	-	-	-	3,073	-	-	3,073
Total income		438,224	-	-	218,080	401,145	-	274,454	675,599
Expenditure on:									
Charitable activities	6	418,047	-	-	224,628	380,218	-	259,376	639,594
Total resources expended		418,047	-	-	224,628	380,218	-	259,376	639,594
Net incoming resources before transfers		20,177	-	-	(6,548)	20,927	-	15,078	36,005
Transfers between funds		-	-	-	-	(17,000)	17,000	-	-
Net income for the year/ Net movement in funds	8	20,177	-	-	(6,548)	3,927	17,000	15,078	36,005
Reconciliation of funds:									
Fund balances at 1 February 2023		286,023	17,000	110,100	413,123	282,096	-	95,022	377,118
Fund balances at 31 January 2024		306,200	17,000	103,552	426,752	286,023	17,000	110,100	413,123

**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 2024

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 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	12		10,475		12,988
Current assets					
Debtors	13	24,735		24,467	
Cash at bank and in hand		413,501		398,423	
		<u>438,236</u>		<u>422,890</u>	
Creditors: amounts falling due within one year	14	<u>(21,959)</u>		<u>(22,755)</u>	
Net current assets			416,277		400,135
Total assets less current liabilities			<u>426,752</u>		<u>413,123</u>
Net assets			<u>426,752</u>		<u>413,123</u>
Income funds					
Designated fund	17		17,000		17,000
Restricted funds	16		103,552		110,100
Unrestricted funds	18		306,200		286,023
			<u>426,752</u>		<u>413,123</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 21/8/24



D. M. Purdie
 Director

Company registration number SC371766 (Scotland)

The notes on pages 19 to 33 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 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from operations	23	15,078		29,992	
Net cash used in investing activities		-		-	
Net cash used in financing activities		-		-	
Net increase in cash and cash equivalents		15,078		29,992	
Cash and cash equivalents at beginning of year		398,423		368,431	
Cash and cash equivalents at end of year		413,501		398,423	
Cash and cash equivalents consists of:-					
Cash at bank and in hand		413,501		398,423	

WIGTOWNSHIRE WOMEN'S AID
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2024

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 or grantors 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 2024

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 2024

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 Critical accounting estimates and judgements

In the application of the Charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	4,862	-	4,862	5,362	-	5,362
Legacies receivable	-	-	-	10,000	-	10,000
Grants	18,870	28,855	47,725	15,000	27,782	42,782
	<u>23,732</u>	<u>28,855</u>	<u>52,587</u>	<u>30,362</u>	<u>27,782</u>	<u>58,144</u>
Donations and gifts						
Donations	4,862	-	4,862	5,362	-	5,362
	<u>4,862</u>	<u>-</u>	<u>4,862</u>	<u>5,362</u>	<u>-</u>	<u>5,362</u>
Legacies receivable						
Mr Lokat	-	-	-	10,000	-	10,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>

WIGTOWNSHIRE WOMEN'S AID
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 JANUARY 2024

3 Income from donations and legacies

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Grants receivable for core activities						
Radio Clyde Cash for Kids	-	1,153	1,153	-	1,540	1,540
The Leatherseller's Foundation	15,000	-	15,000	15,000	-	15,000
D & G Health Board	3,870	-	3,870	-	-	-
Stranraer Community Council	-	-	-	-	500	500
Tesco - Groundworks grant	-	1,000	1,000	-	-	-
Scottish Police	-	960	960	-	-	-
Scottish Government 100 Day Fund	-	25,742	25,742	-	25,742	25,742
	<u>18,870</u>	<u>28,855</u>	<u>47,725</u>	<u>15,000</u>	<u>27,782</u>	<u>42,782</u>

4 Income from charitable activities

	2024 £	2023 £
Housing Benefit	174,659	144,877
Housing Support	234,583	222,603
Performance related grants	189,225	246,672
Rent paid by residents	850	230
	<u>599,317</u>	<u>614,382</u>
Analysis by fund		
Unrestricted funds	410,092	367,710
Restricted funds	189,225	246,672
	<u>599,317</u>	<u>614,382</u>

WIGTOWNSHIRE WOMEN'S AID
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 JANUARY 2024

4 Income from charitable activities **(Continued)**

Performance related grants analysis

	2024	2023
	£	£
The Volant Charitable Trust	-	7,500
Scottish Government - Delivering Equally Safe Fund	90,000	90,000
D & G Anti Poverty Grant	-	13,000
National Lottery Community Fund - Out of Hours refuge	46,611	43,370
The Henry Smith Charity	20,800	41,100
Children in Need - CYP Project Worker	11,814	-
Children in Need - Children's Activity Fund	-	7,500
Charles Hayward Foundation (Children's Service)	-	22,000
Scottish Government - Tech Grant	-	2,202
The Robertson Trust - Out of Hours refuge	20,000	20,000
	189,225	246,672
	189,225	246,672

5 Income from other trading activities

	Unrestricted	Unrestricted
	funds	funds
	2024	2023
	£	£
Fundraising events	4,400	3,073
	4,400	3,073
	4,400	3,073

WIGTOWNSHIRE WOMEN'S AID
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 JANUARY 2024

6 Expenditure on charitable activities

	2024	2023
	£	£
Direct costs		
Staff costs	436,744	442,508
Staff training & conferences	3,810	4,061
Rent & rates	86,477	78,070
Heat, light & water	4,745	2,976
Repairs & renewals	4,688	4,965
House/refuge expenses	22,326	29,278
Travelling	12,301	11,087
Affiliation fees	2,000	2,000
Care Inspectorate	1,476	1,476
Women expenses	5,513	7,876
Children expenses	11,479	8,925
	<u>591,559</u>	<u>593,222</u>
Share of support and governance costs (see note 7)		
Support	35,742	36,971
Governance	15,374	9,401
	<u>642,675</u>	<u>639,594</u>
Analysis by fund		
Unrestricted funds	418,047	380,218
Restricted funds	224,628	259,376
	<u>642,675</u>	<u>639,594</u>

7 Support costs allocated to activities

	2024	2023
	£	£
Depreciation	2,513	3,247
Insurance	5,445	4,851
Telephone	13,744	12,587
Postage & stationery	9,776	9,134
Sundry expenses	2,964	3,288
Bank/card charges	564	530
Wellbeing expenses	407	1,927
Promotion/marketing expenses	329	1,407
Governance costs	15,374	9,401
	<u>51,116</u>	<u>46,372</u>
Analysed between:		
Charitable activities	<u>51,116</u>	<u>46,372</u>

WIGTOWNSHIRE WOMEN'S AID
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 JANUARY 2024

7	Support costs allocated to activities	(Continued)	
		2024	2023
		£	£
	Governance costs comprise:		
	Audit fees	2,820	2,600
	Accountancy	3,900	2,840
	Legal and professional	8,654	3,961
		<u>15,374</u>	<u>9,401</u>
8	Net movement in funds	2024	2023
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the audit of the charity's financial statements	2,820	2,600
	Depreciation of owned tangible fixed assets	2,513	3,247
		<u>2,820</u>	<u>3,247</u>
9	Trustees		
	None of the Trustees received any remuneration or benefits in the year (2023: NIL)		
	No expenses were reimbursed to Trustees during the year (2023: £23)		
	The charity has Trustee and Director Indemnity insurance in place.		
	The Trustees did not make any donations to the Charity in the year.		
10	Employees		
	The average monthly number employees during the year was:		
		2024	2023
		Number	Number
	Project and administrative	16	16
		<u>16</u>	<u>16</u>
	Employment costs	2024	2023
		£	£
	Wages and salaries	385,284	391,321
	Social security costs	29,749	30,479
	Other pension costs	21,711	20,708
		<u>436,744</u>	<u>442,508</u>

The charity consider that it's key management personnel comprise of : Chief Executive Officer ; Service Manager ; Finance Manager. The total employment benefits including employers national insurance and employer pension contributions of the key personnel were £119,755.

WIGTOWNSHIRE WOMEN'S AID
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 JANUARY 2024

10 Employees **(Continued)**

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

11 Taxation

The charity is exempt from taxation 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.

12 Tangible fixed assets

	Plant and equipment £
Cost	
At 1 February 2023	61,872
At 31 January 2024	<u>61,872</u>
Depreciation and impairment	
At 1 February 2023	48,884
Depreciation charged in the year	2,513
At 31 January 2024	<u>51,397</u>
Carrying amount	
At 31 January 2024	<u>10,475</u>
At 31 January 2023	<u>12,988</u>

13 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	20,000	20,000
Prepayments and accrued income	4,735	4,467
	<u>24,735</u>	<u>24,467</u>

14 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	10,522	11,793
Other creditors	827	2,020
Accruals and deferred income	10,610	8,942
	<u>21,959</u>	<u>22,755</u>

WIGTOWNSHIRE WOMEN'S AID
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 JANUARY 2024

15 Retirement benefit schemes

	2024	2023
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	21,711	20,708

The Charitable company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charitable company in an independently administered fund.

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 February 2023	Incoming resources	Resources expended	At 31 January 2024
	£	£	£	£
Scottish Government 100 Day Fund	5,250	25,742	(26,702)	4,290
Scottish Government - Equally Safe (Violence Against Women & Girls) Fund	15,000	90,000	(87,098)	17,902
Robertson Trust	20,000	20,000	(15,430)	24,570
Radio Clyde Cash for Kids	200	1,153	(1,353)	-
D & G Anti Poverty Grant 2023	6,000	-	(248)	5,752
National Lottery Community Fund - Out of Hours Refuge	21,685	46,611	(35,661)	32,635
Children In Need - Children's Activity Fund	6,820	-	(6,820)	-
SWA - Covid19 Recovery Grant - Part 2	2,502	-	-	2,502
The Henry Smith Charity	17,993	20,800	(34,032)	4,761
Charles Hayward Foundation	9,167	-	(9,167)	-
Scottish Government Bridging Fund - Children's Services	5,483	-	-	5,483
Children In Need - CYP Project Worker	-	11,814	(7,160)	4,654
Scottish Police	-	960	-	960
Tesco Groundwork	-	1,000	(957)	43
	<u>110,100</u>	<u>218,080</u>	<u>(224,628)</u>	<u>103,552</u>

WIGTOWNSHIRE WOMEN'S AID
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 JANUARY 2024

16 Restricted funds

(Continued)

Previous year:	At 1 February 2022 £	Incoming resources £	Resources expended £	At 31 January 2023 £
Scottish Government - Equally Safe (Violence Against Women & Girls) Fund	1,678	-	(1,678)	-
Children In Need - Children's Activity Fund	4,180	7,500	(4,860)	6,820
The Volant Charitable Trust	2,500	7,500	(10,000)	-
National Lottery Community Fund - Out of Hours Refuge	22,285	43,370	(43,970)	21,685
The Henry Smith Charity	16,919	41,100	(40,026)	17,993
Charles Hayward Foundation	9,167	22,000	(22,000)	9,167
Scottish Government Bridging Fund - Children's Services	5,483	-	-	5,483
The Robertson Trust - Out of Hours Refuge	-	20,000	-	20,000
SWA-Covid19 Scottish Government - Second Round Grant	5,210	-	(5,210)	-
Scottish Government Delivering Equally Safe Fund	16,462	90,000	(91,462)	15,000
Scottish Government 100 Day Fund	5,733	25,742	(26,225)	5,250
D & G Anti Poverty Grant 2021	656	-	(656)	-
D & G Anti Poverty Grant 2022	-	7,000	(7,000)	-
D & G Anti Poverty Grant 2023	-	6,000	-	6,000
Radio Clyde Cash for Kids	-	1,540	(1,340)	200
SWA - Covid19 Recovery Grant - Part 2	4,749	-	(2,247)	2,502
Stranraer Community Council	-	500	(500)	-
Scottish Government - Tech Grant	-	2,202	(2,202)	-
	<u>95,022</u>	<u>274,454</u>	<u>(259,376)</u>	<u>110,100</u>

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16 Restricted funds

(Continued)

Scottish Government - Equally Safe (Violence Against Women & Girls fund) - 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.

Children in Need - Children's Activity Fund – This is Year 3 of a 3 year fund for Children's Activities and Trips. This fund will therefore run until September 2023..

The Volant Charitable Trust - 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.

National Lottery Community Fund - Out of Hours Refuge - This is a 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.

The Henry Smith Charity - 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. We have now secured continuation funding for this project which will begin in April 2024 and will run for 3 years.

Charles Hayward Foundation - 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.

Scottish Government Bridging Fund - Children's Services - 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.

Radio Clyde Cash for Kids - One grant of £163 was used towards the purchase of Easter eggs for children within our service. A second grant of £990 was used towards a Children's Christmas Party.

The Robertson Trust - This is a 3 year grant to assist with the costs of the Refuge Out of Hours Service.

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.

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16 Restricted funds

(Continued)

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. This grant has now been extended until March 2025.

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.

Children In Need - CYP Project Worker (2023 Grant) - The purpose of this grant is to provide a contribution towards the salaries and overheads of our Childrens Service. The grant will run for 3 years from October 2024, ending in September 2027.

Scottish Police Authority - The purpose of this grant is to provide women who are leaving our accommodation with 'Starter Packs' consisting of basic household essentials including crockery, cutlery, bedding, utensils etc which can be utilised by them when moving on to their own tenancies.

Tesco Groundworks - The purpose of this grant is to part-fund women's groups which are ran by our Crisis Team. The fund is used to help with the cost of hiring rooms and purchasing resources for activities and also hiring group facilitators when required.

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17 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:

	At 1 February 2023 £	Transfers £	At 31 January 2024 £
Designated funds	17,000	-	17,000
	<u>17,000</u>	<u>-</u>	<u>17,000</u>
Previous year:	At 1 February 2022 £	Transfers £	At 31 January 2023 £
	-	17,000	17,000
	<u>-</u>	<u>17,000</u>	<u>17,000</u>

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.

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 February 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 January 2024 £
General funds	286,023	438,224	(418,047)	-	306,200
	<u>286,023</u>	<u>438,224</u>	<u>(418,047)</u>	<u>-</u>	<u>306,200</u>
Previous year:	At 1 February 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 January 2023 £
General funds	282,096	401,145	(380,218)	(17,000)	286,023
	<u>282,096</u>	<u>401,145</u>	<u>(380,218)</u>	<u>(17,000)</u>	<u>286,023</u>

WIGTOWNSHIRE WOMEN'S AID
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19 Analysis of net assets between funds

	Unrestricted funds	Endowment funds Designated fund	Restricted funds	Total
	2024	2024	2024	2024
	£	£	£	£
At 31 January 2024:				
Tangible assets	10,475	-	-	10,475
Current assets/(liabilities)	295,725	17,000	103,552	416,277
	<u>306,200</u>	<u>17,000</u>	<u>103,552</u>	<u>426,752</u>
	<u><u>306,200</u></u>	<u><u>17,000</u></u>	<u><u>103,552</u></u>	<u><u>426,752</u></u>
	Unrestricted funds	Endowment funds Designated fund	Restricted funds	Total
	2023	2023	2023	2023
	£	£	£	£
At 31 January 2023:				
Tangible assets	12,988	-	-	12,988
Current assets/(liabilities)	273,035	17,000	110,100	400,135
	<u>286,023</u>	<u>17,000</u>	<u>110,100</u>	<u>413,123</u>
	<u><u>286,023</u></u>	<u><u>17,000</u></u>	<u><u>110,100</u></u>	<u><u>413,123</u></u>

20 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 2023/24 has been another challenging year. Despite this there has still been an increase in reserves and we continue to aspire towards holding a minimum of 6 months unrestricted reserves.

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 an early indication of any potential shortfall in funding.

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

WIGTOWNSHIRE WOMEN'S AID
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21 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:

	2024	2023
	£	£
Within one year	87,499	84,454
Between two and five years	331,595	329,017
In over five years	443,837	501,517
	<u>862,931</u>	<u>914,988</u>

22 Related party transactions

There were no disclosable related party transactions during the year other than those disclosed in Note 9. (2023- none).

23 Cash generated from operations

	2024	2023
	£	£
Surplus for the year	13,629	36,005
Adjustments for:		
Depreciation and impairment of tangible fixed assets	2,513	3,247
Movements in working capital:		
(Increase) in debtors	(268)	(20,274)
(Decrease)/increase in creditors	(796)	11,014
Cash generated from operations	<u>15,078</u>	<u>29,992</u>

24 Analysis of changes in net funds

The Charitable company had no material debt during the year.