

Charity Registration No. SC015199 (Scotland)

**SHETLAND WOMENS AID SCIO
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2025**

**THE A9 PARTNERSHIP LIMITED
Chartered Accountants
47 Commercial Road
Lerwick
Shetland
ZE1 0NJ**

SHETLAND WOMENS AID SCIO

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SHETLAND WOMENS AID SCIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

V Turner
M Hepburn
T Williamson
H Lambert
B Wilcock
S Gilburd
E Geddes

Charity number (Scotland)

SC015199

Principal address

St Olaf Street
Lerwick
Shetland

Auditor

The A9 Partnership Limited
47 Commercial Road
Lerwick
Shetland Isles
ZE1 0NJ

Bankers

Bank of Scotland
117 Commercial Street
Lerwick
ZE1 0DN

Solicitors

Brodies LLP
15 Atholl Crescent
Edinburgh
EH3 8HA

SHETLAND WOMENS AID SCIO

CHAIR'S REPORT 2024-25

FOR THE YEAR ENDED 31 MARCH 2025

2024/25 has demonstrated that the services which we provide through Shetland Women's Aid continue to play a vital role in supporting women in Shetland. The refuge has been busy, with two women using it throughout the year. The numbers of women seen by the adult team is up this year, to 271, and 87 children and young people being in service. Of those, the adult team has been able to close 248 cases and 73 children and young people have completed their term in service. Of those who have used the service, 72% report that they are now living free from abuse, which is a credit to our staff's hard work and commitment. This year, the average length of service for women was almost four months, and for the CYP, it was just over three months.

The Board has continued to meet online throughout the year, and we continue to be very grateful to the Board members who live outside Shetland for their significant contributions to Women's Aid's governance.

We finished this year with a face-to-face away day at the end of March, held in Busta House. It was facilitated by Shirley Otto, who helped staff and Trustees identify areas which they wanted to improve. Shirley subsequently followed up with Trustees online in order to develop some of the ideas and help Trustees take them forward. It also gave the Trustees who had been unable to attend the Away Day a chance to get up to speed. Both staff and Trustees plan to take these ideas forward and develop them during 2025/26.

We have continued to develop our survivor-led creative project, Meander, together with local theatre practitioner Stephenie Georgia, and our sister organisation, the Compass Centre. The project started in 2023/24 and invites the public to "take a walk in our shoes". The group have written a series of 16 pieces based on their true experiences of gender-based violence in Shetland. The audio for the pieces has been recorded, and most of the accompanying videos have now been filmed. The project aims to raise awareness of the effects of living with abuse in a small community. We plan that the project will culminate in a public exhibition of the videos with accompanying artwork. Participants have found the creative process incredibly therapeutic as they move forward in their healing journey, saying, "we want to be the people in our community that we wish we had". They have been supported by our Prevention Education and Community Outreach practitioner. Our aim is to have the project ready for public viewing throughout the 16 Days of Activism 2025.

Laura Stronach, our Manager, continues to focus on applying for funding, whilst the funding landscape becomes increasingly difficult. This year Laura has benefited from training and coaching targeted at including self-care to assist in managing an impossible workload. Laura and the wider organisation have benefitted and thrived as a result of this.

The departure of our co-ordinator of the Shetland VAWCYP partnership at the end of March 24 led to changes in how the work relating to the Shetland Violence Against Women Children and Young Peoples Partnership (SVAWCYPP), with some of the staff team picking up additional hours to cover the work.

Unfortunately, the statistics demonstrate the number of women and children and young people needing Women's Aid's help has increased this year. Meanwhile, the remarkable women in the staff team, working either full or part-time, are continuing to do all that they can to ensure that survivors are safe, supported and more able to move on to a life without abuse.

We have identified a potential solution to housing our staff team under one roof and continue to explore this option.

This year our Board has remained stable with no Trustees leaving or joining. Further recruitment is planned for 2025/26. I am very grateful to all our Trustees for their invaluable contributions. Without the voluntary commitment and the skills of Board members, the organisation could not function. We are sad to lose Aimee Irvine, Tracey Woodrow (Jack), and Rebecca Simm from our staff team, and we wish them well as they take new directions in life. Meanwhile, we have been pleased to welcome Erin Devine, who started work as an IDAA at the end of March 2024 and has quickly become a valued member of the team. All the staff and trustees alike have a strong feminist ethos, with the wellbeing of women and children in our community at the heart of all we do.

Shetland Women's Aid continues to work to the three-stage trauma recovery model, which helps survivors towards a full recovery from domestic abuse and gender-based violence. Everyone who comes to the service is treated as an individual at their point of need. We work in a person-centred, trauma-informed specialist way with our service users. Our over-arching aim is to end domestic abuse and other gender-based violence in our community. We support women, children, and young people in their right to choose to live free from the threat of abuse or coercion. We believe in achieving greater gender equality. We seek to intervene early and effectively to prevent abuse and maximise the safety and wellbeing of women, children, and young people. We encourage services and our wider community to challenge perpetrators' behaviours and to speak out against violence against women and children.

SHETLAND WOMENS AID SCIO

CHAIR'S REPORT 2024-25 (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Finally, I would like to express our gratitude to our partners, funders, and those fundraising or donating to the work of Shetland Women's Aid. Fundraising is a continuous challenge, and we rely heavily on the support of the Shetland community as we continue to respond to high-risk situations, relieving the negative impact of domestic abuse and gender-based violence and promoting understanding by providing high-quality, life-changing services.



Val Turner

Chair, Shetland Women's Aid

SHETLAND WOMENS AID SCIO

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report and financial statements for the year ended 31 March 2025.

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 charity's constitution, 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)" (effective 1 January 2019).

Objectives and activities

The organisation is established for charitable purposes only and, as set out in the constitution the objectives are:

1. to advance and continue to work towards ending domestic abuse and other Gender Based Violence in our community.
2. to advance and protect women, children and young people's rights.
3. to promote and protect the views of women, children and young people who have experienced domestic abuse and other Gender Based Violence.
4. to relieve the negative impact domestic abuse and other Gender Based Violence has on women, children and young people's lives.

We empower women to shape their own futures and advocates for equal opportunities in society. Through multi-agency collaboration with statutory bodies and other partners, we ensure a coordinated, holistic response to the needs of women and children affected by domestic abuse and gender-based violence. We also provide education and raise awareness across Shetland to prevent gender-based violence, delivering prevention programs in schools and the wider community.

Significance of Volunteers

Shetland Women's Aid is a SCIO registered with the SSSC, Care Inspectorate and OSCR. The Trustees' role, as volunteers, is to support the service manager and help shape the charity's strategic direction and oversee the good governance of the organisation. They ensure our charity is carrying out its purpose for the public benefit, comply with our charity's governing document and the law, act in our charity's best interests, manage our charity's resources responsibly, act with reasonable care and skill, and they ensure our charity is accountable.

SHETLAND WOMENS AID SCIO

TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

In this financial year, the organisation continued to provide specialist support to women and children in Shetland experiencing domestic abuse. Below is a snapshot of women, children and young people we have supported during this time:

On **Monday 31st March 2025**, we had **93** active cases in the women's service, out of those:

- 7 were waiting for or undergoing assessment,
- 19 were supported by IDAA,
- 26 women were in support service,
- 27 were in therapy,
- 14 women were in trauma recovery and
- 86 were on the waiting list (9% increase on last year)

On the same day, there were **21** children and young people being supported by our CYP team:

- 2 were waiting for or undergoing assessment,
- 12 children were in support service,
- 7 were in therapy,
- 35 children and young people were on the waiting list (25% increase on last year)

Between April 2024 and March 2025, Shetland Women's Aid received **147** referrals to the women's service and **50** into CYP service. In total, we supported **271** women and **87** CYP this year. We closed **248** women's and **73** CYP cases during that year. This year, the average length of service for women was almost four months, and for the CYP, it was just over three months. The refuge had **2** women living there over the year. We were advocates for **34** women in the IDAA service. 72% of women stated that they were now living free from abuse or the threat of abuse over the year.

Notable Activities

Meander is our survivor-led creative project with local theatre practitioner Stephenie Georgia, in collaboration with the Compass Centre, which has been in development and early production in 2023/24. Inviting the public to "take a walk in our shoes", the group have written a series of 16 pieces based on their true experiences of gender-based violence in Shetland. The audio for the pieces have been recorded, and most of the accompanying videos have been filmed. The aim of the project is to raise awareness of the effects of living with abuse in a small community, and the project will culminate in a public exhibition of the videos with accompanying artwork. Supported by our Prevention Education Coordinator and Community Outreach Practitioner, participants have found the creative process incredibly therapeutic as they move forward in their healing journey, saying "we want to be the people in our community that we wish we had". We aim to have this project running throughout the 16 Days of Activism 2025.

SHETLAND WOMENS AID SCIO

TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Shetland Women's Aid – Highlights of 2024/25

Over the past year, Shetland Women's Aid has continued to deliver specialist, trauma-informed services to women, children and young people affected by domestic abuse across Shetland. Despite significant pressures on staff capacity and funding uncertainty, the team has achieved remarkable progress in service delivery, partnership working, prevention, and organisational development.

Supporting Women

- 271 women engaged with our service over the year, with 147 new referrals and strong demand across all strands of work.
- Our Independent Domestic Abuse Advocacy (IDAA) team worked over 118 hours weekly, supporting between 70–76 women each quarter.
- Women reported significant improvements in safety, wellbeing, and resilience: by Q4, 74% were living free from abuse, up from 68% in Q3.
- Therapy and trauma recovery remained in high demand. Three therapists and trainee counsellors supported 64–68 women per quarter, while piloting the development of a new Stage 2/3 trauma therapy group.

Supporting Children & Young People

- 87 children and young people were supported during the year, with 47 new referrals.
- Services included play therapy, creative counselling, and one-to-one support, with over 100 face-to-face sessions delivered each quarter.
- Outcomes were positive: children showed improved emotional regulation, stronger relationships, and increased wellbeing, as evidenced by SDQ and YP-CORE measures.

Prevention, Education & Community Engagement

- Prevention work reached thousands across Shetland: our social media content alone had a reach of over 70,000 views in Q3.
- Delivered Gender-Based Violence Level 2 training to over 125 professionals during the year, with strong feedback on increased confidence and knowledge.
- Launched innovative community engagement, including the Time to Talk toolkit, a Junior Craftivism Club, and a new TikTok account to reach younger audiences.
- Published the Shetland Women's Survey, gathering responses from 58 women, with findings now informing local equality, housing, transport and healthcare planning. MSP Beatrice Wishart cited the report in the Scottish Parliament on International Women's Day.

Organisational Development

- Secured continuation of government funding for 2025–26, ensuring stability amid wider sector underfunding.
- Held a staff and trustee Development Day on feminist governance at Busta House Hotel, resulting in a 2025–27 strategic action plan.
- Continued to embed a wellbeing culture through initiatives like Mind Days, recognising the emotional demands of frontline domestic abuse work.

Advocacy & Emerging Issues

- Continued to highlight urgent challenges in housing, legal aid, and child contact, stressing the need for systemic reform to safeguard survivors.
- Progressed work to establish a Domestic Abuse Court Advocacy (DACA) service, with IDAAs now trained and supported by justice partners.

In summary, 2024/25 was a year of resilience and innovation for Shetland Women's Aid. Demand for services remains high, but the team has achieved substantial impact, supporting over 350 women and children, amplifying survivors' voices locally and nationally, and strengthening Shetland's response to domestic abuse through partnership, prevention, and advocacy.

SHETLAND WOMENS AID SCIO

TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Financial review

The total incoming resources for the year were £623,744 against total resources expended for the year of £638,830, which left a deficit of £15,086. This is down from last year where we had a deficit of £28,554.

A very good set of accounts, with the cost pressures of prior years softening and no concerns to note. As always, priority remains locating additional sources of funding to ensure continuity of service and a healthy reserves position.

As at 31 March 2025, unrestricted funds were £137,749, which is slightly below where we aim to be to comply with our finance policy. Restricted funds were £77,248.

Reserves policy

The Trustees aim to increase unrestricted funds to ensure three months of operational costs plus redundancy.

The Trustees consider that the level set will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered. It also enables Shetland Women's Aid to use charitable funds to best support the women and young people who use its services rather than holding substantial amounts in reserves.

The reserves policy will be reviewed annually alongside the budget setting process, or sooner should there be significant changes in funding or activity levels.

Risk factors

The Trustees have a risk management policy and in accordance with that, have considered the major risks to which Shetland Women's Aid is exposed. The Trustees, in conjunction with staff, review those risks and take necessary steps to remove or minimise the exposure to those risks.

Shetland Women's Aid has a business plan which is reviewed and updated every three to five years as required. This sets out what we seek to achieve over the coming year to meet the needs of the service users efficiently and effectively. It also provides clarity for Shetland Women's Aid, our partners and funding organisations of what resources need to be in place to achieve this and ensure the sustainability of the organisation.

Looking Ahead

Shetland Women's Aid enters 2025/26 with a clear focus on strengthening our organisation and expanding our capacity to meet the continuing demand for our services.

A key priority is recruitment and governance. We will continue to grow and diversify our Board of Trustees, ensuring that we have the expertise, commitment, and lived experience to guide the organisation through the next phase of development. This will support us in embedding feminist governance and ensuring strong leadership for the future.

We are also committed to building resilience in the Shetland Violence Against Women, Children, and Young People (VAWCYP) Partnership by recruiting a dedicated VAWG Co-ordinator. This role will strengthen collaboration, support strategic delivery, and ensure that Shetland continues to play a leading role in the local and national response to gender-based violence.

In the year ahead, we are excited to launch our Domestic Abuse Court Advocacy (DACA) service, complementing our IDAA provision and ensuring that women's voices are heard and respected within the justice system. This specialist service will provide survivors with the advocacy, information, and reassurance they need to navigate complex legal processes.

To support the ongoing delivery and sustainability of our services, and as identified in our development day this year, we will also seek funding to recruit new staff, including an Office and Finance Manager, a Practice Manager, and a DACA/IDAA worker. These roles will provide vital capacity across operational leadership, service management, and frontline advocacy, ensuring we remain responsive to the needs of women, children, and young people across Shetland.

Through these developments, we are investing in the long-term strength and sustainability of Shetland Women's Aid. Our future focus is clear: to build a resilient organisation, strengthen partnerships, and continue to deliver high-quality, specialist services that empower survivors and create a safer Shetland for all.

SHETLAND WOMENS AID SCIO

TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

The charity is governed by its constitution.

As at 1 April 2017 the charity began to operate as a Scottish Charitable Incorporated Organisation (SCIO), approved by The Office of the Scottish Charity Regulator (OSCR).

Shetland Women's Aid is a registered charity and the governance of the charity will take full account of relevant legislation and the requirements of The Office of Scottish Charity Regulator (OSCR).

The Trustees who served during the year and up to the date of signature of the financial statements were:

V Turner
M Hepburn
T Williamson
H Lambert
B Wilcock
S Gilburd
E Geddes

L Stronach, Service Manager, is responsible for the day-to-day management of the charity.

Under the SCIO structure the organisation consists of the Charity Trustees who are also the organisation's only members and comprise the organisation's board.

Trustees are elected by the members and appointed to the board in accordance with the constitution. Trustees are experienced individuals who have a good understanding of what is involved in being a trustee of a charity and the issues relevant to the work of Shetland Women's Aid.

The Trustees receive no remuneration for the services provided.

All strategic decisions affecting Shetland Women's Aid are undertaken by the Board of Trustees. The Manager attends the meetings on behalf of the staff, linking Trustees and employees. The Board meets every 6 to 8 weeks during the financial year. Staff are welcome to attend if they wish.

The operational work of the charity is presently undertaken by 12 employees providing direct services to women and children. This includes day to day management of the charity being by a full-time Service Manager.

SHETLAND WOMENS AID SCIO

TRUSTEES' ANNUAL REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Relationships with Related Parties and Wider Network

Shetland Women's Aid (SWA) is an independent charity affiliated with Scottish Women's Aid, which provides national-level support for its member organisations. Their services include management and governance support, promoting good practice, and ensuring organisations are robust and sustainable. SWA staff and Trustees can access a variety of specialist training from Scottish Women's Aid, ensuring that our services align with national guidelines.

Shetland Women's Aid's Service Manager, alongside the Service Manager of The Compass Centre (Shetland Rape Crisis), co-chairs the Shetland Violence Against Women, Children and Young People Partnership (SVAWCYP), leading local strategy on gender-based violence. In addition, SWA lead on an inter-island partnership between Shetland, Orkney and Western Isles to coordinate the VAWG partnerships in each area, monitoring funding and delivery of projects aimed at reducing violence against women, children, and young people in our island communities, shaping practice and policy beyond Shetland.

Shetland Women's Aid is a member of Voluntary Action Shetland, our third sector interface, ensuring we remain connected with local organisations. We attend third sector forums, receiving regular communication regarding local and national policies, projects, and training opportunities. We work closely with statutory agencies and partners across Shetland to embed the Safe & Together Model, strengthening multi-agency responses to domestic abuse and other forms of gender-based violence across Shetland, for all victims and their families.

Shetland Women's Aid meet monthly with the Procurator Fiscal, advocating for our service users with the purpose of improving outcomes for women and children who are in the court system due to domestic abuse and related crime.

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



V Turner
Trustee

Dated: 14 October 2025

SHETLAND WOMENS AID SCIO

STATEMENT OF TRUSTEES' ANNUAL RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees 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).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SHETLAND WOMENS AID SCIO

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF SHETLAND WOMENS AID SCIO

Opinion

We have audited the financial statements of Shetland Womens Aid SCIO (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including 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 charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' annual use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of 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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' annual report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

SHETLAND WOMENS AID SCIO

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF SHETLAND WOMENS AID SCIO

Responsibilities of Trustees

As explained more fully in the statement of trustees' annual responsibilities, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

SHETLAND WOMENS AID SCIO

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF SHETLAND WOMENS AID SCIO

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:

Based on our understanding of the charity and its operating activities, we identified that the principal risks of non-compliance with laws and regulations related to UK tax legislation, pensions legislation, employment regulation and health and safety regulation and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as SORP FRS 102.

We evaluated managements' incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting manual journal entries to manipulate financial performance, management bias through judgements and assumptions in significant accounting estimates.

Our audit procedures were designed to respond to those identified risks, including non-compliance with laws and regulations (irregularities) and fraud that are material to the financial statements. Our audit procedures included, but were not limited to:

- Discussions with management on their policies and procedures regarding compliance with laws and regulations;
- Communicating identified laws and regulations throughout our engagement team and remaining alert to any indications of non-compliance throughout our audit;
- Considering the risk of acts by the charity which were contrary to applicable laws and regulations, including fraud; and
- Reviewing legal fees incurred in the year for indications of non-compliance or litigation.

Our audit procedures in relation to fraud included, but were not limited to:

- Making enquiries of management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

SHETLAND WOMENS AID SCIO

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF SHETLAND WOMENS AID SCIO

The A9 Partnership Limited

The A9 Partnership Limited

21/12/2025

**Chartered Accountants
Statutory Auditor**

47 Commercial Road
Lerwick
Shetland Isles
ZE1 0NJ

The A9 Partnership Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

SHETLAND WOMENS AID SCIO

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Income and endowments from:					
Donations and legacies	3	12,119	-	12,119	24,231
Charitable activities	5	-	609,266	609,266	630,837
Investments	4	2,079	-	2,079	1,427
Other income	6	280	-	280	954
Total income		14,478	609,266	623,744	657,449
Expenditure on:					
Charitable activities	7	2,231	636,599	638,830	686,003
Net incoming/(outgoing) resources before transfers		12,247	(27,333)	(15,086)	(28,554)
Gross transfers between funds		(26,973)	26,973	-	-
Net expenditure for the year/ Net movement in funds		(14,726)	(360)	(15,086)	(28,554)
Fund balances at 1 April 2024		191,675	77,608	269,283	297,835
Fund balances at 31 March 2025		176,949	77,248	254,197	269,281

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

SHETLAND WOMENS AID SCIO

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	12		86,295		88,526
Current assets					
Debtors	13	14,777		6,889	
Cash at bank and in hand		178,344		193,573	
		<u>193,121</u>		<u>200,462</u>	
Creditors: amounts falling due within one year	14	<u>(25,219)</u>		<u>(19,707)</u>	
Net current assets			<u>167,902</u>		<u>180,755</u>
Total assets less current liabilities			<u>254,197</u>		<u>269,281</u>
Income funds					
Restricted funds			77,248		77,606
Unrestricted funds					
General unrestricted funds		137,749		152,475	
Revaluation reserve		<u>39,200</u>		<u>39,200</u>	
			<u>176,949</u>		<u>191,675</u>
			<u>254,197</u>		<u>269,281</u>

The financial statements were approved by the Trustees on 14 October 2025



V Turner
Trustee

SHETLAND WOMENS AID SCIO

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash absorbed by operations	18		(17,310)		(65,824)
Investing activities					
Investment income received		2,079		1,427	
Net cash generated from investing activities			2,079		1,427
Net cash generated from financing activities			-		-
Net decrease in cash and cash equivalents			(15,231)		(64,397)
Cash and cash equivalents at beginning of year			193,573		257,969
Cash and cash equivalents at end of year			178,344		193,573

SHETLAND WOMENS AID SCIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Shetland Womens Aid SCIO is a charitable organisation registered with OSCR.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, 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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The Organisation's future activities are reliant on the continued financial support of the Shetland Charitable Trust, Shetland Island's Council, the Scottish Government and Lottery based funding however no material uncertainties cast significant doubt about the ability of the charity to continue as a going concern have been identified by the Trustees. As a result, they have adopted the going concern basis of accounting.

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.

1.4 Income

Income is recognised when the charity 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.

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

SHETLAND WOMENS AID SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for the beneficiaries.

Governance costs include the costs associated with meeting the constitutional and statutory requirements of the charity.

Creditors and provisions are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost. No single purchase with a cost below £2,000 is capitalised.

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:

Heritable property	50 years
Fixtures and fittings	10 years

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 charity 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 at bank and in hand is held to meet the short-term cash commitments as they fall due rather than for any investment purposes.

1.9 Financial instruments

The charity 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 charity's balance sheet when the charity 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.

SHETLAND WOMENS AID SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

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.

Derecognition of financial liabilities

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

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.

SHETLAND WOMENS AID SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	12,119	24,231

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	2,079	1,427

SHETLAND WOMENS AID SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

5 Charitable activities	SIC Housing	Big Lottery	Scottish Government	Shetland Charitable Trust	Refuge	Rent	Other projects	Other general grants	Total 2025	Total 2024
	£	£	£	£	£	£	£	£	£	£
Performance related grants	79,091	66,450	236,585	105,100	-	-	-	-	487,226	495,345
Other income	-	-	-	-	400	26,200	95,440	-	122,040	135,492
	79,091	66,450	236,585	105,100	400	26,200	95,440	-	609,266	630,837
Analysis by fund										
Restricted funds	79,091	66,450	236,585	105,100	400	26,200	95,440	-	609,266	-
	79,091	66,450	236,585	105,100	400	26,200	95,440	-	609,266	-
For the year ended 31 March 2024										
Restricted funds	79,091	65,145	248,609	102,500	2,705	49,500	83,287	-	630,837	-
	79,091	65,145	248,609	102,500	2,705	49,500	83,287	-	630,837	-

SHETLAND WOMENS AID SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

6 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Room hire income	280	260
Miscellaneous income	-	694
	<u>280</u>	<u>954</u>

SHETLAND WOMENS AID SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

7 Charitable activities

	Charitable Activities 2025 £	Refuge Expenses 2025 £	Total 2025 £	Charitable Activities 2024 £	Refuge Expenses 2024 £	Total 2024 £
Staff costs	394,968	-	394,968	425,364	-	425,364
Depreciation and impairment	2,231	-	2,231	2,231	-	2,231
Stationery, advertising and postages	1,471	-	1,471	1,943	-	1,943
Travel and training	11,356	-	11,356	19,886	-	19,886
Volunteer and worker expenses	3,611	-	3,611	4,385	-	4,385
Rent	14,888	7,086	21,974	13,335	6,396	19,731
Heat, light and water	6,091	1,060	7,151	5,381	1,468	6,849
Telephone and internet	9,034	-	9,034	10,027	-	10,027
Cleaning, repairs and maintenance	2,183	954	3,137	3,412	3,327	6,739
Miscellaneous	-	575	575	-	1,129	1,129
IT costs	9,804	-	9,804	7,396	-	7,396
Events and groups costs	13,884	-	13,884	15,063	-	15,063
Covid related costs	-	-	-	967	-	967
Disbursements	31,940	-	31,940	42,362	-	42,362
Insurance	1,747	-	1,747	962	-	962
Bank charges	95	-	95	95	-	95
	<u>503,303</u>	<u>9,675</u>	<u>512,978</u>	<u>552,809</u>	<u>12,320</u>	<u>565,129</u>
Share of support costs (see note 10)	103,506	-	103,506	98,382	-	98,382
Share of governance costs (see note 10)	22,346	-	22,346	22,492	-	22,492
	<u>629,155</u>	<u>9,675</u>	<u>638,830</u>	<u>673,683</u>	<u>12,320</u>	<u>686,003</u>
Analysis by fund						
Unrestricted funds	2,231	-	2,231	2,231	-	2,231
Restricted funds	<u>626,924</u>	<u>9,675</u>	<u>636,599</u>	<u>671,452</u>	<u>12,320</u>	<u>683,772</u>
	<u>629,155</u>	<u>9,675</u>	<u>638,830</u>	<u>673,683</u>	<u>12,320</u>	<u>686,003</u>

Expenditure that has been incurred but not accounted for via restricted grant funding is covered by the charity's own unrestricted funds. As such the transfers from the unrestricted to the restricted fund relate to these expenses in their entirety.

SHETLAND WOMENS AID SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8	Net movement in funds	2025 £	2024 £
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the audit of the charity's financial statements	5,400	5,400
	Depreciation of owned tangible fixed assets	2,231	2,231
		<u>5,400</u>	<u>5,400</u>

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2024: 0). No trustees were reimbursed for expenses during the year (2024: £335 to 1 trustee).

10 Governance and Support costs

	Support costs £	Governance costs £	2025 £	2024 £
Staff costs	96,473	-	96,473	91,795
Supervision and administration	7,033	-	7,033	6,587
Audit fees	-	5,400	5,400	5,400
Accountancy	-	5,287	5,287	5,130
Legal and professional	-	4,604	4,604	4,877
Affiliations and Registrations of Care	-	7,055	7,055	7,085
	<u>103,506</u>	<u>22,346</u>	<u>125,852</u>	<u>120,874</u>
Analysed between				
Charitable activities	<u>103,506</u>	<u>22,346</u>	<u>125,852</u>	<u>120,874</u>

11 Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
13	15
<u>13</u>	<u>15</u>

SHETLAND WOMENS AID SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

11 Employees	(Continued)	
Employment costs	2025 £	2024 £
Wages and salaries	401,229	425,190
Social security costs	34,766	35,380
Other pension costs	54,184	54,971
	<u>490,179</u>	<u>515,541</u>

SHETLAND WOMENS AID SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

11 Employees (Continued)

Support staff

	2025	2024
Wages and salaries	77,009	73,250
Social security costs	8,019	7,640
Other pension costs	11,445	10,905
	96,473	91,795
	96,473	91,795

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

12 Tangible fixed assets

	Heritable property £	Fixtures and fittings £	Total £
Cost or valuation			
At 1 April 2024	111,552	2,189	113,741
At 31 March 2025	111,552	2,189	113,741
Depreciation and impairment			
At 1 April 2024	23,026	2,189	25,215
Depreciation charged in the year	2,231	-	2,231
At 31 March 2025	25,257	2,189	27,446
Carrying amount			
At 31 March 2025	86,295	-	86,295
At 31 March 2024	88,526	-	88,526

Heritable properties used as the charity office have been accounted for using the cost model. The carrying value of this property included within tangible fixed assets is £66,600 (2024 - £68,080).

Land and buildings with a carrying amount of £66,600 (2024: £68,080) were revalued at 21st May 2019 by David Adamson & Partners Ltd, independent valuers not connected with the charity, on the basis of market value. The valuation conforms to International Valuation Standards and was based on recent market transactions on arm's length terms for similar properties.

At 31 March 2025, had the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £24,090 (2024 - £25,250).

Prior to 1 April 1994 grants relating to capital expenditure were matched against the cost.

SHETLAND WOMENS AID SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

13	Debtors		
		2025	2024
		£	£
	Amounts falling due within one year:		
	Prepayments and accrued income	14,777	6,889
		<u> </u>	<u> </u>
14	Creditors: amounts falling due within one year		
		2025	2024
		£	£
	Other taxation and social security	7,583	11,047
	Trade creditors	4,432	1,511
	Other creditors	7,100	1,341
	Accruals and deferred income	6,104	5,808
		<u> </u>	<u> </u>
		<u>25,219</u>	<u>19,707</u>
15	Retirement benefit schemes		
		2025	2024
		£	£
	Defined contribution schemes		
	Charge to profit or loss in respect of defined contribution schemes	54,184	54,971
		<u> </u>	<u> </u>

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

Defined contributions included in the SOFA relate entirely to restricted funds.

16	Analysis of net assets between funds			
		Unrestricted funds	Restricted funds	Total 2025
		£	£	£
	Fund balances at 31 March 2025 are represented by:			
	Tangible assets	-	86,295	86,295
	Current assets/(liabilities)	176,949	(9,047)	167,902
		<u> </u>	<u> </u>	<u> </u>
		<u>176,949</u>	<u>77,248</u>	<u>254,197</u>
		<u> </u>	<u> </u>	<u> </u>

Restricted Fund - funding received specifically for Children's work expenditure and other funding received towards the provision of other specific services of the charity.

Unrestricted Fund - available to spend on any purposes of the charity.

SHETLAND WOMENS AID SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

17 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	96,473	91,796

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

None (2024: none)

18 Cash absorbed by operations	2025 £	2024 £
Deficit for the year	(15,086)	(28,554)
Adjustments for:		
Investment income recognised in statement of financial activities	(2,079)	(1,427)
Depreciation and impairment of tangible fixed assets	2,231	2,231
Movements in working capital:		
(Increase)/decrease in debtors	(7,888)	10,908
Increase/(decrease) in creditors	5,512	(48,982)
Cash absorbed by operations	(17,310)	(65,824)

19 Analysis of changes in net funds

The charity had no material debt during the year.

20 Non-audit services provided by auditor

In common with many businesses of our size and nature we use our auditor to assist with the preparation of the financial statements.

SHETLAND WOMENS AID SCIO

MANAGEMENT INFORMATION

FOR THE YEAR ENDED 31 MARCH 2025

The following pages do not form part of the statutory financial statements which are the subject of the auditor's report.

SHETLAND WOMENS AID SCIO

UNAUDITED DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
INCOMING RESOURCES		
Donations and Legacies		
Donations and gifts	12,119	10,611
RSM UK donation	-	13,620
	<u>12,119</u>	<u>24,231</u>
Income from Charitable Activities		
SIC Housing	70,347	70,347
SIC - CYP	8,744	8,744
The National Lottery Community Fund	66,450	65,145
Scottish Government Grants	191,281	191,281
Scottish Government Grants - DES	45,304	57,328
Shetland Charitable Trust	105,100	102,500
Refuge rent	400	2,705
Lerwick Community Council Grant	2,000	-
ADP Funding (NHS)	-	40,000
Foundation Scotland income	-	7,500
BBC Children in need	15,000	-
Children in need Big Sky	5,000	-
SafeDeposits Scotland	-	2,000
Safelives Circle Fund	4,000	-
Meander project	200	-
Scottish Womens Aid Grants	46,440	42,287
VAS grant income	5,000	5,000
The Robertson Trust	36,000	36,000
The Robertson Trust Plus	8,000	-
	<u>609,266</u>	<u>630,837</u>
Other Incoming Resources		
UF Other interest receivable operating	2,079	1,427
Room hire	280	260
Miscellaneous income	-	694
	<u>2,359</u>	<u>2,381</u>
TOTAL INCOMING RESOURCES	<u><u>623,744</u></u>	<u><u>657,449</u></u>

SHETLAND WOMENS AID SCIO

UNAUDITED DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	2025	2024
OUTGOING RESOURCES		
Charitable Expenditure		
Depreciation	2,231	2,231
RF CA1 - Wages and salaries	324,220	351,940
RF CA1 - Social security costs	26,747	27,740
RF CA1 - Staff pension costs defined contribution	42,739	44,066
Life Assurance costs	1,262	1,618
Stationery, advertising and postages	1,471	1,943
Travel and training	11,356	19,886
Volunteer expenses	401	40
Staff expenses	2,402	3,383
Recruitment costs	808	962
Rent	14,888	13,335
Heat, light and water	6,091	5,381
Telephone and internet costs	9,034	10,027
Cleaning, repairs and maintenance	2,183	3,412
IT costs (OASIS)	3,566	3,384
IT costs	6,238	4,012
Groupwork	2,474	1,307
Activity costs	10,911	13,181
Community Outreach	499	575
Covid costs - office	-	967
SafeLives Natwest Circle disbursement	3,026	1,453
Scottish Government DES funding disbursement	28,914	40,909
Insurance	1,747	962
Bank charges	95	95
Supervision and administration	7,033	6,587
Support staff salaries	77,009	73,250
Support staff social security costs	8,019	7,640
Support staff pension costs defined contribution	11,445	10,905
Affiliations and Registrations of Care	7,056	7,085
Accountancy fees	10,688	10,530
Legal and Professional fees	4,602	4,877
Refuge rent	7,086	6,396
Refuge heat, light and water	1,060	1,468
Refuge repairs and maintenance	954	3,327
Refuge miscellaneous	575	1,129
TOTAL OUTGOING RESOURCES	638,830	686,003
NET MOVEMENT IN FUNDS	15,086	28,554