

Charity Registration No. SC015199 (Scotland)

**SHETLAND WOMENS AID SCIO
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2024**

**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

(Appointed 1 November
2023)

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

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report and financial statements for the year ended 31 March 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 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 2024

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 **Sunday 31st March 2024**, we had **97** active cases in the women's service, out of those:

- 10** were waiting for or undergoing assessment,
- 11** were supported by IDAA,
- 34** women were in support service,
- 31** were in therapy,
- 11** women were in trauma recovery and
- 79** were on the waiting list (14% increase on last year)

On the same day, there were **32** children and young people being supported by our CYP team:

- 4** were waiting for or undergoing assessment,
- 15** children were in support service,
- 13** were in therapy,
- 26** children and young people were on the waiting list (7% decrease on last year)

Between April 2023 and March 2024, Shetland Women's Aid received **128** referrals to the women's service and **41** into CYP service. We closed **227** women's and **72** CYP cases during that year. This year, the average length of service for women was four and a half months, and for the CYP, it was three and a half months. The refuge was always full, with **4** women living there over the year. We were advocates for **42** women in the IDAA service. 80% 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, 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".

Own My Life is a 12-week psychoeducational course for women who have been subjected to abuse by their partner, delivered by our dedicated practitioners. Combining decades of research about abuse and trauma with innovative videos and group activities, we work to give women the skills to understand abuse and make sense of what happened to them, moving forward with hope and positivity. In 2023/24 we delivered the course to 14 women.

In 2024 we launched our **Craftivism Club**; a creative activist group open to the public, for anyone interested in making positive change in our community through arts and crafts. We have held 4 sessions to date, with dozens of participants. Activities have included creating posters for Shetland Pride to support the LGBTQ+ community and sending anonymous thank you cards to inclusive and trauma-informed organisations in Shetland who support women. The club's next project is a community mural for the local Sexual Assault Referral Centre.

This year we ran a series of **Wellbeing Writing** workshops for our clients, facilitated by local writer Genevieve White. The aim of the workshops was to provide a creative outlet for women who have experienced trauma and abuse, to improve their self-confidence and allow them to reconnect with themselves and others. Genevieve guided participants through weekly writing prompts, such as rewriting well-known fairy tales, and introduced them to a range of writing techniques and styles. Many of the pieces produced by the writing group will be featured in a book due to be published by Shetland Women's Aid in 2025.

SHETLAND WOMENS AID SCIO

TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Our organisation honoured **40 years of our services** this year, culminating in birthday celebration on International Women's Day 2024. We invited our supporters, funders and partners to join us at an event held at the Lerwick Flower Park, where we were connected with some of the founding members of Shetland Women's Aid. This was a chance to reflect on what we have managed to achieve in Shetland in the last four decades, supporting hundreds of women and children to live a life free from domestic abuse. The event also gave us a change to network with local stakeholders and elected members, ensuring that the eradication of gender-based violence in Shetland remains a priority.

We held various drop-ins at **UHI Shetland** over the year, engaging local college students in our work. The Scalloway campus has a predominately male engineering and marine student population, and we appreciated the opportunity to speak with them about their experiences regarding gender-base violence and relationship education in schools. We completed a survey on their views of Shetland Women's Aid, in order to better reach children and young people of all genders in Shetland. The students suggested that we continued to focus on our social media presence locally, and were in favour of a rebrand of our CYP Service.

During the 16 Days of Activism Against Gender Based Violence, we organised an **Information & Networking Event**. We delivered a presentation about our specialist domestic abuse services and invited participants to "Imagine A Shetland Without Gender-Based Violence" and work together on how to focus our GBV work in Shetland. There was a wide range of services in attendance from a variety of public, private and third sectors, and we hope that this event will improve referral pathways and a more holistic approach to support for our clients going forward.

In November 2023, we delivered training sessions to **Lerwick's Police Scotland** team, reaching approximately 15 serving police officers. The objective of these sessions was to give an outline of domestic abuse, tactics used by abusers, barriers to accessing support, and an overview of our services. The aim was to improve the existing relationship between Shetland Women's Aid and our local police officers, and we had some insightful conversations on how we can best work together to support victims of domestic abuse.

In Summer 2023 we attended all five **Country Shows** across Shetland, ensuring that we have a visible presence in every area of our community. We had a table with a variety of information and leaflets about our services available, as well as some fundraising games, and we engaged with approximately 338 members of the public and had some excellent conversations. One ex-client said she delighted to see Shetland Women's Aid among the community stalls, especially in areas where domestic abuse is usually "normalised" or "covered up".

We continue to prioritise on the **publicity and awareness** of our services in order to prevent domestic abuse, with social media being our primary method of engaging with people who may not otherwise interact with our work. Over 2023/24 we have focussed on a variety of issues including positive masculinity, sexual health, consent, and digital abuse. Over the year, our reach has increased by 79% to 31.2k people, and we will continue to focus on this in the coming year.

Prevention Education

An estimated 76 S3 pupils attended Prevention Education sessions in April, May and June 2023 over 12 sessions. These sessions took place in Brae High School and Sandwick Junior High School. In the first session for secondary 3 pupils, we introduce the topic of domestic abuse and explore the types of abuse someone might experience, emphasising that domestic abuse is not just physical. In session 2 we discuss the cycle of abuse and coercive control, and the effects these behaviours will have on someone. In the final session, we identify the barriers that might prevent someone from leaving a relationship where abuse is present, and we look at what we can do as a community to tackle gender-based violence.

Of the pupils who gave feedback, 94% said that they now understand what Shetland Women's Aid does and where to get support if they need it. Following the sessions, 84% of pupils said that they have an improved understanding of domestic abuse. Notable feedback comments included; "I've learnt a lot more about the subject – the lessons were very informative", "I loved the videos and it illustrated that abuse isn't just punching, hitting, etc.", "it's really good that we get this education to make us more aware" and "great for knowing what to look out for in the future".

SHETLAND WOMENS AID SCIO

TRUSTEES' ANNUAL REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

VSVS

In May 2023, we took part in the Shetland Public Protection Committee's Virtually Safe, Virtually Sound event at the Anderson High School. The aim of the event is to raise awareness of digital safety with young people in Shetland, and we were invited to run some classes on digital abuse in young people's relationships. We delivered a presentation of what digital abuse can look like to teenagers, using videos from BBC Scotland and class discussion topics such as "How does this kind of abuse affect someone's life?" to 6 different S1 classes, with approximately 150 pupils in attendance. We received very positive comments from both staff and pupils, and received a referral to our CYP Service as a direct result of this prevention work.

Financial review

The total incoming resources for the year were £657,449. The total resources expended for the year was £686,003.

Overall, a good set of accounts, the main area of concern which we're already aware of is that overall, we were in deficit for the year by £29k (last year we were in deficit by £90k) and had to dip into reserves. Our income in 2024 was £64k higher than in 2023 with £11k of the additional income coming from donations, relative to our expenditure which increased by only £2k. Locating additional sources of funding needs to be a priority firstly for operational costs and secondly to shore up the reserves position. This year has been successful in achieving additional funding for running costs.

Unrestricted funds at the end of the year end were £191,675 and restricted funds were £77,606.

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.

SHETLAND WOMENS AID SCIO

TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Plans for future periods

At Shetland Women's Aid, our mission is clear: we are committed to finding the funding and resources necessary to sustain and expand our vital services. The demand for support has never been higher, and we are determined to rise to the challenge.

We are striving to secure a larger office space. This space will allow all our dedicated staff, volunteers, and service users to work in one unit and heal in an environment that fosters safety, collaboration, and growth. Having this facility is not just a convenience; it is a necessity as we continue to expand our services to meet the needs of our community.

Reducing waiting times for women, children, and young people in need of our support is a top priority. Every day we see the toll that waiting for help takes, and with proper funding, we can ensure that no one is left waiting in a moment of crisis. Immediate access to care can be life-changing, and we are committed to making this a reality.

We are also determined to **advocate for better legal aid representation for women** in Shetland. Legal barriers often prevent women from escaping harmful situations. By continuing our campaign for improved representation, we aim to empower women to take control of their futures with the legal support they deserve.

Furthermore, we recognise the urgent need to **enhance court advocacy** for our service users. With additional funding and training, we can accredit our staff to provide this crucial support, ensuring that every woman receives the guidance and protection she needs in court. This expansion of services will allow us to meet the growing demand and improve outcomes for all we serve.

Finally, we are committed to **strengthening our infrastructure** to support the remarkable growth we have experienced over the last five years. With the right resources, we can continue expanding our capacity to serve more women, children, and families in need.

But we cannot do this alone. **With your support, we can turn these aspirations into reality** and provide life-saving services to even more women and families in Shetland.

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	
D Barnes	(Resigned 2 May 2023)
M Hepburn	
S Brunton	(Resigned 1 February 2024)
T Williamson	
A Mainland	(Resigned 19 April 2023)
H Lambert	
B Wilcock	
L Bulter	(Resigned 1 September 2023)
S Gilburd	
E Geddes	(Appointed 1 November 2023)

SHETLAND WOMENS AID SCIO

TRUSTEES' ANNUAL REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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 15 employees providing direct services to women and children. This includes day to day management of the charity being by a full-time Service Manager.

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), the driving force behind gender-based violence response improvement in Shetland. 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.

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. Working with all statutory agencies and partners across Shetland, we lead on implementing the Safe & Together Model, which will improve multi-agency response 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: 9 October 2024

SHETLAND WOMENS AID SCIO

STATEMENT OF TRUSTEES' ANNUAL RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2024

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 Scotland 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 and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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 2024 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 2024 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 requirements of 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 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 (Scotland) Regulations 2006 (as amended) require 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
- proper 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 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 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.

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.

SHETLAND WOMENS AID SCIO

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

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 regulation 10 of the Charities Accounts (Scotland) Regulations 2006. 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.



Mrs Jayne Anderson (Senior Statutory Auditor)
for and on behalf of The A9 Partnership Limited

15/12/2024

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 2024

	Notes	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income and endowments from:					
Donations and legacies	2	24,231	-	24,231	13,005
Charitable activities	3	-	630,837	630,837	578,673
Investments	4	1,427	-	1,427	6
Other income	5	954	-	954	1,510
Total income		26,612	630,837	657,449	593,194
Expenditure on:					
Charitable activities	6	2,231	683,772	686,003	683,687
Net incoming/(outgoing) resources before transfers		24,381	(52,935)	(28,554)	(90,493)
Gross transfers between funds		(24,467)	24,467	-	-
Net expenditure for the year/ Net movement in funds		(86)	(28,468)	(28,554)	(90,493)
Fund balances at 1 April 2023		191,761	106,074	297,835	388,327
Fund balances at 31 March 2024		191,675	77,606	269,281	297,834

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

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 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	11		88,526		90,757
Current assets					
Debtors	12	6,889		17,797	
Cash at bank and in hand		193,573		257,969	
		<u>200,462</u>		<u>275,766</u>	
Creditors: amounts falling due within one year	13	<u>(19,707)</u>		<u>(68,689)</u>	
Net current assets			180,755		207,077
Total assets less current liabilities			<u>269,281</u>		<u>297,834</u>
Income funds					
Restricted funds			77,606		106,073
Unrestricted funds					
General unrestricted funds		152,475		152,561	
Revaluation reserve		<u>39,200</u>		<u>39,200</u>	
			<u>191,675</u>		<u>191,761</u>
			<u>269,281</u>		<u>297,834</u>

The financial statements were approved by the Trustees on 9 October 2024



V Turner
Trustee

SHETLAND WOMENS AID SCIO

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash absorbed by operations	17		(65,825)		(51,895)
Investing activities					
Investment income received		1,427		6	
Net cash generated from investing activities			1,427		6
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(64,398)		(51,889)
Cash and cash equivalents at beginning of year			257,970		309,857
Cash and cash equivalents at end of year			193,572		257,968

SHETLAND WOMENS AID SCIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

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 Incoming resources

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.

1.5 Resources expended

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.

SHETLAND WOMENS AID SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

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.

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.

SHETLAND WOMENS AID SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

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.

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 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	24,231	13,005

SHETLAND WOMENS AID SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Charitable activities	SIC Housing	Big Lottery	Scottish Government	Shetland Charitable Trust	Refuge	Rent	Other projects	Other general grants	Total 2024	Total 2023
	£	£	£	£	£	£	£	£	£	£
Performance related grants	79,091	65,145	248,609	102,500	-	-	-	-	495,345	501,691
Other income	-	-	-	-	2,705	49,500	83,287	83,287	135,492	76,982
	<u>79,091</u>	<u>65,145</u>	<u>248,609</u>	<u>102,500</u>	<u>2,705</u>	<u>49,500</u>	<u>83,287</u>	<u>83,287</u>	<u>630,837</u>	<u>578,673</u>
Analysis by fund										
Restricted funds	79,091	65,145	248,609	102,500	2,705	49,500	83,287	83,287	630,837	630,837
	<u>79,091</u>	<u>65,145</u>	<u>248,609</u>	<u>102,500</u>	<u>2,705</u>	<u>49,500</u>	<u>83,287</u>	<u>83,287</u>	<u>630,837</u>	<u>630,837</u>
For the year ended 31 March 2023										
Restricted funds	79,091	73,134	249,466	100,000	7,650	40,150	29,182	29,182	578,673	578,673
	<u>79,091</u>	<u>73,134</u>	<u>249,466</u>	<u>100,000</u>	<u>7,650</u>	<u>40,150</u>	<u>29,182</u>	<u>29,182</u>	<u>578,673</u>	<u>578,673</u>

SHETLAND WOMENS AID SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	1,427	6
	<u>1,427</u>	<u>6</u>

5 Other income

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Room Hire	260	-	260	195	-	195
Miscellaneous Income	694	-	694	115	1,200	1,315
	<u>954</u>	<u>-</u>	<u>954</u>	<u>310</u>	<u>1,200</u>	<u>1,510</u>
	<u>954</u>	<u>-</u>	<u>954</u>	<u>310</u>	<u>1,200</u>	<u>1,510</u>

SHETLAND WOMENS AID SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

6 Charitable activities

	Charitable Activities 2024 £	Refuge Expenses 2024 £	Total 2024 £	Charitable Activities 2023 £	Refuge Expenses 2023 £	Total 2023 £
Staff costs	425,364	-	425,364	439,058	-	439,058
Depreciation and impairment	2,231	-	2,231	2,231	-	2,231
Stationery, advertising and postages	1,943	-	1,943	3,187	-	3,187
Travel and training	19,886	-	19,886	29,347	-	29,347
Volunteer and worker expenses	4,385	-	4,385	5,267	-	5,267
Rent	13,335	6,396	19,731	14,888	6,029	20,917
Heat, light and water	5,381	1,468	6,849	5,900	1,089	6,989
Telephone and internet	10,027	-	10,027	7,894	-	7,894
Cleaning, repairs and maintenance	3,412	3,327	6,739	4,859	668	5,527
Miscellaneous	-	1,129	1,129	-	980	980
IT costs	7,396	-	7,396	6,174	-	6,174
Events and groups costs	15,063	-	15,063	8,884	-	8,884
Covid related costs	967	-	967	9,529	-	9,529
Disbursements	42,362	-	42,362	23,613	-	23,613
Insurance	962	-	962	954	-	954
Bank charges	95	-	95	115	-	115
	<u>552,809</u>	<u>12,320</u>	<u>565,129</u>	<u>561,900</u>	<u>8,766</u>	<u>570,666</u>
Share of support costs (see note 9)	98,382	-	98,382	94,708	-	94,708
Share of governance costs (see note 9)	22,492	-	22,492	18,313	-	18,313
	<u>673,683</u>	<u>12,320</u>	<u>686,003</u>	<u>674,921</u>	<u>8,766</u>	<u>683,687</u>
Analysis by fund						
Unrestricted funds	2,231	-	2,231	5,031	-	5,031
Restricted funds	671,452	12,320	683,772	669,890	8,766	678,656
	<u>673,683</u>	<u>12,320</u>	<u>686,003</u>	<u>674,921</u>	<u>8,766</u>	<u>683,687</u>

7 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	5,400	5,400
Depreciation of owned tangible fixed assets	2,231	2,231
	<u>5,400</u>	<u>5,400</u>

SHETLAND WOMENS AID SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2023: 0) however, one trustee was reimbursed for expenses totalling £335 (2023:0) during the year.

9 Governance and Support costs

	Support costs £	Governance costs £	2024 £	2023 £
Staff costs	91,795	-	91,795	87,969
Supervision and administration	6,587	-	6,587	6,739
Audit fees		5,400	5,400	5,400
Accountancy	-	5,130	5,130	5,970
Legal and professional	-	4,877	4,877	2,480
Affiliations and Registrations of Care	-	7,085	7,085	4,463
	<u>98,382</u>	<u>22,492</u>	<u>120,874</u>	<u>113,021</u>
Analysed between Charitable activities	<u>98,382</u>	<u>22,492</u>	<u>120,874</u>	<u>113,021</u>

10 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	15	15
	<u>15</u>	<u>15</u>
Employment costs	2024 £	2023 £
Wages and salaries	425,190	441,269
Social security costs	35,380	39,272
Other pension costs	54,971	45,884
	<u>515,541</u>	<u>526,425</u>

SHETLAND WOMENS AID SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

10 Employees (Continued)

Support staff

	2024	2023
Wages and salaries	73,250	72,013
Social security costs	7,640	6,875
Other pension costs	10,905	9,081
	91,795	87,969
	91,795	87,969

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

11 Tangible fixed assets

	Heritable property £	Fixtures and fittings £	Total £
Cost or valuation			
At 1 April 2023	111,552	2,189	113,741
At 31 March 2024	111,552	2,189	113,741
Depreciation and impairment			
At 1 April 2023	20,795	2,189	22,984
Depreciation charged in the year	2,231	-	2,231
At 31 March 2024	23,026	2,189	25,215
Carrying amount			
At 31 March 2024	88,526	-	88,526
At 31 March 2023	90,757	-	90,757
	88,526	-	88,526
	90,757	-	90,757

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 £68,080 (2023 - £69,560).

Land and buildings with a carrying amount of £68,080 (2023: £69,560) 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 2024, had the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £25,250 (2023 - £31,590).

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 2024

12	Debtors	2024	2023
		£	£
	Amounts falling due within one year:		
	Prepayments and accrued income	6,889	17,797
		<u> </u>	<u> </u>
13	Creditors: amounts falling due within one year	2024	2023
		£	£
	Other taxation and social security	11,047	13,258
	Trade creditors	1,511	24,124
	Other creditors	1,341	7,769
	Accruals and deferred income	5,808	23,538
		<u> </u>	<u> </u>
		19,707	68,689
		<u> </u>	<u> </u>
14	Retirement benefit schemes	2024	2023
		£	£
	Defined contribution schemes		
	Charge to profit or loss in respect of defined contribution schemes	54,971	45,884
		<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.

15	Analysis of net assets between funds	Unrestricted funds	Restricted funds	Total 2024	Total 2023
		£	£	£	£
	Fund balances at 31 March 2024 are represented by:				
	Tangible assets	88,526	-	88,526	90,757
	Current assets/(liabilities)	103,149	77,606	180,755	207,078
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
		191,675	77,606	269,281	297,835
		<u> </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 2024

16 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024 £	2023 £
Aggregate compensation	91,796	87,969

Transactions with related parties

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

None (2023: none)

17	2024 £	2023 £
Cash generated from operations		
Deficit for the year	(28,554)	(90,493)
Adjustments for:		
Investment income recognised in statement of financial activities	(1,427)	(6)
Depreciation and impairment of tangible fixed assets	2,231	2,231
Movements in working capital:		
Decrease/(increase) in debtors	10,908	(12,577)
(Decrease)/increase in creditors	(48,982)	48,950
Cash absorbed by operations	(65,824)	(51,895)

18 Analysis of changes in net funds

The charity had no material debt during the year.

19 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 2024

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 2024

	2024 £	2023 £
INCOMING RESOURCES		
Donations and Legacies		
Donations and gifts	10,611	13,005
RSM UK donation	13,620	-
	<u>24,231</u>	<u>13,005</u>
Income from Charitable Activities		
SIC Housing	70,347	70,347
SIC - CYP	8,744	8,744
The National Lottery Community Fund	65,145	73,134
Scottish Government Grants	191,281	191,489
Scottish Government Grants - DES	57,328	57,977
Shetland Charitable Trust	102,500	100,000
Refuge rent	2,705	7,650
Cora Foundation Income	-	19,500
Lerwick Community Council Grant	-	650
ADP Funding (NHS)	40,000	-
Foundation Scotland income	7,500	15,000
SafeDeposits Scotland	2,000	-
Safelives Circle Fund	-	5,000
Scottish Womens Aid Grants	42,287	24,182
VAS grant income	5,000	5,000
The Robertson Trust	36,000	-
	<u>630,837</u>	<u>578,673</u>
Other Incoming Resources		
UF Other interest receivable operating	1,427	6
Room hire	260	195
Miscellaneous income	694	115
Compass Centre income	-	1,200
	<u>2,381</u>	<u>1,516</u>
TOTAL INCOMING RESOURCES	<u><u>657,449</u></u>	<u><u>593,194</u></u>

SHETLAND WOMENS AID SCIO

UNAUDITED DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	2024	2023
OUTGOING RESOURCES		
Charitable Expenditure		
Depreciation	2,231	2,231
Activity costs (UF)	-	2,800
RF CA1 - Wages and salaries	351,940	369,256
RF CA1 - Social security costs	27,740	32,397
RF CA1 - Staff pension costs defined contribution	44,066	36,803
Life Assurance costs	1,618	602
Stationery, advertising and postages	1,943	3,187
Travel and training	19,886	29,347
Volunteer expenses	40	156
Staff expenses	3,383	4,369
Recruitment costs	962	742
Rent	13,335	14,888
Heat, light and water	5,381	5,900
Telephone and internet costs	10,027	7,894
Cleaning, repairs and maintenance	3,412	4,859
IT costs (OASIS)	3,384	3,384
IT costs	4,012	2,790
Groupwork	1,307	3,416
Activity costs	13,181	245
Community Outreach	575	2,423
Covid costs - staff	-	1,045
Covid costs - working from home	-	833
Covid costs - office	967	6,899
Covid costs - client	-	752
SafeLives Natwest Circle disbursement	1,453	3,688
Scottish Government DES funding disbursement	40,909	19,925
Insurance	962	954
Bank charges	95	115
Supervision and administration	6,587	6,739
Support staff salaries	73,250	72,013
Support staff social security costs	7,640	6,875
Support staff pension costs defined contribution	10,905	9,081
Affiliations and Registrations of Care	7,085	4,463
Accountancy fees	10,530	11,370
Legal and Professional fees	4,877	2,480
Refuge rent	6,396	6,029
Refuge heat, light and water	1,468	1,089
Refuge repairs and maintenance	3,327	668
Refuge miscellaneous	1,129	980
TOTAL OUTGOING RESOURCES	686,003	683,687
NET MOVEMENT IN FUNDS	28,554	90,493