

Charity Registration No. SC015199 (Scotland)

**SHETLAND WOMENS AID SCIO
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2023**

**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
S Brunton
T Williamson
H Lambert
B Wilcock
L Bulter
S Gilburd

(Appointed 18 January 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 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the 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 encourage women to determine their own futures, encouraging empowerment and equal opportunities in society. This is partly done through activities such as multi-agency working with statutory agencies and others, to provide a coherent and holistic approach to meeting the needs of women and children who are victims of domestic abuse and other forms of gender based violence. Shetland Women's Aid SCIO also offers opportunities for education to children and young people in schools and to the wider Shetland community through prevention and awareness raising activities.

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 2023

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 **Friday 31st March 2023**, we had **99** active cases in the women's service, out of those:

- 6** were waiting for or undergoing assessment
- 23** were supported by IDAA
- 40** women were in support service
- 21** were getting emotional support or counselling
- 10** needed 1:1 trauma recovery and
- 2** of those above were in the refuge
 - 6** were attending the Own My Life group
- 69** women were on the waiting list (24% decrease on last year)

On the same day, there were **45** children and young people being supported by our CYP team:

- 4** were waiting for or undergoing assessment
- 1** needed IDAA services
- 15** children were in support service
- 12** were getting emotional support or counselling
- 1** needed 1:1 trauma recovery
- 12** were receiving play therapy
- 28** children and young people were on the waiting list (15% decrease on last year)

In the year between April 2022 and March 2023, Shetland Women's Aid received **115** referrals into Adult service and **46** into CYP service. We closed **160** adult and **70** CYP cases during that year. The refuge was always full, with **3** women living there over the year. We were advocates for **53** women in the IDAA service and **30** at MARAC. 74% of women reported an increase in safety and stabilisation which is a 13% increase on last year.

We reduced waiting times for Support to adult service by 29%, Therapy 45% and trauma recovery by 43%. In the CYP team we reduced waiting times for Support by 20% and for therapy by 54%. This was due to concerted efforts to reduce waiting times by growing the size of the organisation with more staff and services offered. Resources were restructured and changes were made to improve efficiency and reduce length of service where possible. We introduced 6 sessions for support and 12 sessions for counselling where appropriate.

The size of our organisation has increased 66% over the last 5 years.

SHETLAND WOMENS AID SCIO

TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Other achievements include:

- **Storyplay**, was delivered to 19 children and their carer in the last year. Storyplay offers a children's rights-based approach to social interaction and relationship building through structured, joyful, imaginary play. It does so by providing an opportunity for children and their grown-up to play together in an imaginary way. The storyplay programme is all about working with grown-up and child together, to build confidence and strengthen the bond between the two of them, all through the power of play.
- **Own My Life Course**, 11 women attended 2 Own My Life Courses, which is an educational 12-week online or in-person course to help women transform and powerfully regain control of their lives after they have been subjected to abuse or violence by a partner. The course covers all dynamics of domestic abuse, including economic, sexual, emotional, and psychological. It includes domestic abuse education, literacy building on the psychology of trauma, the cycle of abuse and the most up-to-date information about male violence and entitlement, as well as coping mechanisms for co-parenting with an abuser.
- **Prevention Education**, In April we delivered five sessions about domestic abuse and coercive control to young people in Shetland. These sessions reached an estimated 150 young people. We delivered a training session surrounding domestic abuse and home working alongside Brodie's Solicitors. This event was hosted online and was attended by 127 employers.

May saw Shetland Women's Aid have its first visit to the Living Well Hub in Brae. The Living Well Hub is a new scheme in Shetland and its core aims are to make contact and build community connections with people through providing them with information surrounding what support is out there and they are eligible to receive. It is hoped that this can then translate into early intervention efforts. These visits are to be monthly. Shetland Women's Aid are running a "drop-in" service for anyone that feels they may need to discuss any worries they have for themselves or ones that they love. One lady came along to this service and later referred herself into service.

The final 13 prevention education sessions were delivered in May. This meant that the Prevention Education programme for 2021/22 has now been completed with over 500 young people in Secondary 1 and Secondary 3 throughout Shetland being given educational lessons surrounding domestic abuse, healthy relationships, coercive control, and gender-based violence.

We were invited along to the University of Highlands and Islands Staff Development Day to deliver a session to staff members about domestic abuse, how to spot the signs, and how best to support a student or staff member who may be experiencing domestic abuse or coercive control. This session was well attended with about 30 staff members attending and received good feedback. After the session, several attendees asked if we would come and deliver further sessions to the students at the college.

We were invited by Alzheimer's Scotland Shetland to deliver a session to some of the members of their TLC Talks Group. This group is for the carers of those with Alzheimer's and/or dementia. There were ten individuals who came to this group, and this was a mix of men and women.

Our Prevention Education worker left post in the summer. Our recruitment was successful in gaining a valued member of the team with extensive feminist values and experience. She began in her role and Induction in October and in the first quarter has re-designed, and prepared sessions for children in their 3rd year in High School. From January she delivered a series of high-quality, evidence-based educational workshops that are aimed at making young people aware of various themes related to domestic abuse and wider issues of gender-based violence, including gender stereotypes, online behaviours, consent and much more. These workshops have been delivered to all Secondary 3 pupils in Shetland, except for Unst, Yell, and Whalsay, reaching an estimated 154 young people.

- **Publicity and Awareness**, Facebook and Instagram continue to be our primary way of engaging with the community and in Quarter 4, our Facebook page reach remained consistent at 11,547 people, and our Instagram reach increased by 21% to 727. During this period, we had 1,016 Facebook page visits and 225 Instagram profile visits. Our followers increased during Q4 gaining 7 new Facebook page followers, and 68 new Instagram followers.

Shetland Womens Aid's 40th Birthday was to be celebrated on the 8th of March which is International Women's Day. Unfortunately, the event we had planned had to be postponed due to extreme snow conditions. It is hoped this will happen in September 2023 and be centred around celebrating the founding members of Shetland Womens Aid.

To celebrate 40th year we began several projects including a book project which was in memory of a dear woman who used our services and experienced trauma. She wished to use her voice to raise awareness but passed away before this was fulfilled. She left us a bequest and it was decided that we should honour her journey in this way, to help others know they are not alone and to raise funds for the group, so that her gift would live on.

SHETLAND WOMENS AID SCIO

TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

We also began a new participation group, of women who have experienced trauma and our services, at Shetland Womens Aid and The Compass Centre. This was a partnership project for Shetland Domestic Abuse Partnership in conjunction with Alice Theatre Project, continuing the partnership work for 16 days of action 2023.

- **Summer Bairn's Group 2022**, Throughout July 2022 the Shetland Women's Aid Children and Young People team ran a Summer Bairn's Group. This was held in the Baptist Church at Quoys, Lerwick.
- **Partnership working** across all staff continued to improve outcomes for those using our services and at every level staff took opportunities to engage with partners, in third sector organisations, private and public services, locally and nationally.

Financial review

The total incoming resources for the year were £593,194. The total resources expended for the year was £683,687.

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 £90k (last year we were marginally in surplus by £35k) and had to dip into reserves. Our income in 2023 was £30k higher than in 2022 with £13k of the additional income coming from donations, relative to our expenditure which increased by £157k. Locating additional sources of funding needs to be a priority firstly for operational costs and secondly to shore up the reserves position.

The main increase between the two years is staff costs which have gone up by £130k from 2022 (42%), which is a combination of 2 new staff member salaries and the wage increase for all staff.

Unrestricted funds at the end of the year end were £191,761 and restricted funds were £106,073.

Reserves policy

The Trustees will aim to increase the level of 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 Womens 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 Womens 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 Womens Aid SCIO 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 SCIO, 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 2023

Plans for future periods

We aim to find funding to continue all the work of SWA.

We will aspire to find office space big enough for all staff.

We will seek to further improve waiting times for women, children and young people who seek to access services.

We will continue campaigning for women in Shetland to receive legal aid services as currently there are no legal aid services available in Shetland.

We will seek to improve court advocacy for service users and seek funding and training for staff to become accredited for this work, and improve capacity as required.

We will seek to improve infrastructure within the organisation to better support the growth we have seen over the last 5 years.

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 the guidelines 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:

J Halcrow	(Resigned 1 August 2022)
V Turner	
D Barnes	(Resigned 2 May 2023)
M Hepburn	
S Brunton	
T Williamson	
A Mainland	(Resigned 19 April 2023)
H Lambert	
B Wilcock	
L Bulter	
S Gilburd	(Appointed 18 January 2023)

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 employed staff. 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.

SHETLAND WOMENS AID SCIO

TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Relationships with Related Parties and Wider Network

Shetland Women's Aid (SWA) is affiliated to Scottish Women's Aid which provides us with training and support on a national level. Scottish Women's Aid is committed to delivering relevant, appropriate and accessible services to their membership. They regularly consult with members of what key issues are coming up. Broadly, the services provided include:

- Support the management and governance of members
- Support good practice in the provision of services to women, children and young people
- Support the network to be capable, robust and sustainable organisations
- Have their work, knowledge and members services be informed by consultation with our members
- Value the diversity of membership and take account of the different structures and wages of working of members.

Shetland Women's Aid's manager co-chairs the Shetland Domestic Abuse Partnership with The Compass Centre (Shetland Rape Crisis) manager and are active members and the driving force of domestic abuse response improvement in Shetland.

SWA work with voluntary Action Shetland (VAS) to help improve third sector communications in Shetland and are affiliated with them. This keeps us up to date and connected with all third sector organisations whom we may not have weekly contact with. We attend third sector forum meetings and receive communications on a regular basis.

SWA meet monthly with the Procurator Fiscal to advocate for our clients with the purpose to improve outcomes for women and children who are in the court system due to abuse and crime.

SWA work with all statutory agencies across Shetland with whom our clients have contact with to help advocate better outcomes in domestic abuse situations. We are the lead on the drive to move Shetland to the Safe and Together model which would improve multi-agency response to Domestic Abuse and gender-based violence across Shetland for all victims.

SWA lead on an inter-island partnership with Shetland, Orkney and the Western Isles to co-ordinate the domestic abuse partnerships in each area. The coordinators for these groups are employed by the local women's aid groups and Shetland is the lead organisation on the funding and delivery of this project.

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



V Turner
Trustee

Dated: 3/10/23.....

SHETLAND WOMENS AID SCIO

STATEMENT OF TRUSTEES' ANNUAL RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

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 2023 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 2023 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.

Other matters which we are required to address

Comparative information in the financial statements is derived from the charity's prior period financial statements which were not audited.

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

5/15/2023

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 2023

	Notes	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income and endowments from:					
Donations and legacies	2	13,005	-	13,005	4,612
Charitable activities	3	-	578,673	578,673	557,264
Investments	4	6	-	6	-
Other income	5	310	1,200	1,510	-
Total income		<u>13,321</u>	<u>579,873</u>	<u>593,194</u>	<u>561,876</u>
Expenditure on:					
Charitable activities	6	5,031	678,656	683,687	526,266
Net income/(expenditure) for the year/ Net movement in funds		8,290	(98,783)	(90,493)	35,610
Fund balances at 1 April 2022		183,471	204,856	388,327	352,718
Fund balances at 31 March 2023		<u>191,761</u>	<u>106,073</u>	<u>297,834</u>	<u>388,328</u>

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 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	10		90,757		92,988
Current assets					
Debtors	11	17,797		5,220	
Cash at bank and in hand		257,969		309,858	
		<u>275,766</u>		<u>315,078</u>	
Creditors: amounts falling due within one year	12	<u>(68,689)</u>		<u>(19,738)</u>	
Net current assets			207,077		295,340
Total assets less current liabilities			<u>297,834</u>		<u>388,328</u>
Income funds					
Restricted funds			106,073		204,856
Unrestricted funds					
General unrestricted funds		152,561		144,272	
Revaluation reserve		<u>39,200</u>		<u>39,200</u>	
			191,761		183,472
			<u>297,834</u>		<u>388,328</u>

The financial statements were approved by the Trustees on 13/9/23.....


.....
V Turner
Trustee

SHETLAND WOMENS AID SCIO

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash absorbed by operations	16		(51,895)		(279)
Investing activities					
Investment income received		6		-	
Net cash generated from/(used in) investing activities			6		-
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(51,889)		(279)
Cash and cash equivalents at beginning of year			309,858		310,137
Cash and cash equivalents at end of year			257,969		309,858

SHETLAND WOMENS AID SCIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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 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 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 2023

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 2023

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 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	13,005	4,612

Donations received in 2022 related to unrestricted funds.

SHETLAND WOMENS AID SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

3 Charitable activities

	SIC Housing	Big Lottery	Scottish Government	Shetland Charitable Trust	Refuge	Rent	Other projects	Other general grants	Total 2023	Total 2022
	£	£	£	£	£	£	£	£	£	£
Performance related grants	79,091	73,134	249,466	100,000	-	-	-	-	501,691	489,826
Other income	-	-	-	-	7,650	40,150	29,182	29,182	76,982	67,438
	79,091	73,134	249,466	100,000	7,650	40,150	29,182	29,182	578,673	557,264
Analysis by fund	79,091	73,134	249,466	100,000	7,650	40,150	29,182	29,182	578,673	
Restricted funds	79,091	73,134	249,466	100,000	7,650	40,150	29,182	29,182	578,673	
For the year ended 31 March 2022	79,091	69,298	241,437	100,000	7,604	34,000	25,834	25,834	557,264	557,264
Restricted funds	79,091	69,298	241,437	100,000	7,604	34,000	25,834	25,834	557,264	557,264

SHETLAND WOMENS AID SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Investments

	Unrestricted funds	Total
	2023 £	2022 £
Interest receivable	6	-
	<u>6</u>	<u>-</u>

5 Other income

	Unrestricted funds	Restricted funds	Total	Total
	2023 £	2023 £	2023 £	2022 £
Room Hire	195	-	195	-
Miscellaneous Income	115	1,200	1,315	-
	<u>310</u>	<u>1,200</u>	<u>1,510</u>	<u>-</u>

SHETLAND WOMENS AID SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6 Charitable activities

	Charitable Activities 2023 £	Refuge Expenses 2023 £	Total 2023 £	Charitable Activities 2022 £	Refuge Expenses 2022 £	Total 2022 £
Staff costs	439,058	-	439,058	309,486	-	309,486
Depreciation and impairment	2,231	-	2,231	2,231	-	2,231
Stationery, advertising and postages	3,187	-	3,187	3,970	-	3,970
Travel and training	29,347	-	29,347	18,126	-	18,126
Volunteer and worker expenses	5,267	-	5,267	5,266	-	5,266
Rent	14,888	6,029	20,917	3,802	5,820	9,622
Heat, light and water	5,900	1,089	6,989	3,996	851	4,847
Telephone and internet	7,894	-	7,894	6,118	-	6,118
Cleaning, repairs and maintenance	4,859	668	5,527	4,183	2,047	6,230
Miscellaneous	-	980	980	86	2,357	2,443
Equipment	-	-	-	5,900	-	5,900
IT costs	6,174	-	6,174	7,643	-	7,643
Events and groups costs	8,884	-	8,884	9,323	-	9,323
Covid related costs	9,529	-	9,529	10,219	-	10,219
Disbursements	23,613	-	23,613	26,189	-	26,189
Insurance	954	-	954	882	-	882
Bank charges	115	-	115	99	-	99
	<u>561,900</u>	<u>8,766</u>	<u>570,666</u>	<u>417,519</u>	<u>11,075</u>	<u>428,594</u>
Share of support costs (see note 8)	94,708	-	94,708	83,549	-	83,549
Share of governance costs (see note 8)	18,313	-	18,313	14,123	-	14,123
	<u>674,921</u>	<u>8,766</u>	<u>683,687</u>	<u>515,191</u>	<u>11,075</u>	<u>526,266</u>
Analysis by fund						
Unrestricted funds	5,031	-	5,031	2,231	-	2,231
Restricted funds	669,890	8,766	678,656	512,960	11,075	524,035
	<u>674,921</u>	<u>8,766</u>	<u>683,687</u>	<u>515,191</u>	<u>11,075</u>	<u>526,266</u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2022: 0).

SHETLAND WOMENS AID SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8 Governance and Support costs

	Support costs £	Governance costs £	2023 £	2022 £
Staff costs	87,969	-	87,969	78,014
Supervision and administration	6,739	-	6,739	5,535
Audit fees	-	5,400	5,400	5,400
Accountancy	-	5,970	5,970	2,754
Legal and professional	-	2,480	2,480	2,232
Affiliations and Registrations of Care	-	4,463	4,463	3,737
	<u>94,708</u>	<u>18,313</u>	<u>113,021</u>	<u>97,672</u>
Analysed between Charitable activities	<u>94,708</u>	<u>18,313</u>	<u>113,021</u>	<u>97,672</u>

9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	15	13
	<u>15</u>	<u>13</u>
Employment costs	2023 £	2022 £
Wages and salaries	441,269	331,855
Social security costs	39,272	26,459
Other pension costs	45,884	29,186
	<u>526,425</u>	<u>387,500</u>
Support staff	2023	2022
Wages and salaries	72,013	64,902
Social security costs	6,875	6,517
Other pension costs	9,081	6,595
	<u>87,969</u>	<u>78,014</u>

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

SHETLAND WOMENS AID SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

10 Tangible fixed assets

	Heritable property £	Fixtures and fittings £	Total £
Cost or valuation			
At 1 April 2022	111,552	31,860	143,412
Disposals	-	(29,671)	(29,671)
At 31 March 2023	111,552	2,189	113,741
Depreciation and impairment			
At 1 April 2022	18,564	31,860	50,424
Depreciation charged in the year	2,231	-	2,231
Eliminated in respect of disposals	-	(29,671)	(29,671)
At 31 March 2023	20,795	2,189	22,984
Carrying amount			
At 31 March 2023	90,757	-	90,757
At 31 March 2022	92,988	-	92,988

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 £69,560 (2022 - £71,040).

Land and buildings with a carrying amount of £69,560 (2022: £71,040) 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 2023, had the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £31,590 (2022 - £32,480).

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

11 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Prepayments and accrued income	17,797	5,220

SHETLAND WOMENS AID SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	13,258	-
Trade creditors	24,124	3,147
Other creditors	7,769	4,861
Accruals and deferred income	23,538	11,730
	<u>68,689</u>	<u>19,738</u>

13 Retirement benefit schemes

Defined contribution schemes

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.

The charge to profit or loss in respect of defined contribution schemes was £45,884 (2022 - £29,186).

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

14 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:				
Tangible assets	90,757	-	90,757	92,988
Current assets/(liabilities)	101,004	106,073	207,077	295,340
	<u>191,761</u>	<u>106,073</u>	<u>297,834</u>	<u>388,328</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 2023

15 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2023 £	2022 £
Aggregate compensation	87,969	78,014

Transactions with related parties

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

None (2022: none)

	2023 £	2022 £
16 Cash generated from operations		
(Deficit)/surplus for the year	(90,493)	35,610
Adjustments for:		
Investment income recognised in statement of financial activities	(6)	-
Depreciation and impairment of tangible fixed assets	2,231	2,231
Movements in working capital:		
(Increase)/decrease in debtors	(12,577)	393
Increase/(decrease) in creditors	48,951	(38,513)
Cash absorbed by operations	(51,894)	(279)

17 Analysis of changes in net funds

The charity had no debt during the year.

18 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 2023

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

SHETLAND WOMENS AID SCIO

UNAUDITED DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
INCOMING RESOURCES		
Donations and Legacies		
Donations and gifts	13,005	4,612
	<u>13,005</u>	<u>4,612</u>
Income from Charitable Activities		
SIC Housing	70,347	70,347
SIC - CYP	8,744	8,744
The National Lottery Community Fund	73,134	69,298
Scottish Government Grants - Marac	-	20,000
Scottish Government Grants	191,489	179,846
SG Covid Grant	-	9,376
Scottish Government Grants - DES	57,977	29,637
Scottish Government Thankyou payment	-	2,578
Shetland Charitable Trust	100,000	100,000
Refuge rent	7,650	7,604
Cora Foundation Income	19,500	15,000
Lerwick Community Council Grant	650	-
STV Children's Appeal Grant	-	4,000
Foundation Scotland income	15,000	15,000
Safelives Circle Fund	5,000	-
Scottish Womens Aid Grants	24,182	20,804
VAS grant income	5,000	4,500
Aberlour grant income	-	530
	<u>578,673</u>	<u>557,264</u>
Other Incoming Resources		
UF Other interest receivable operating	6	-
Room hire	195	-
Miscellaneous income	115	-
Compass Centre income	1,200	-
	<u>1,516</u>	<u>-</u>
TOTAL INCOMING RESOURCES	<u><u>593,194</u></u>	<u><u>561,876</u></u>

SHETLAND WOMENS AID SCIO

UNAUDITED DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	2023	2022
OUTGOING RESOURCES		
Charitable Expenditure		
Depreciation	2,231	2,231
Activity costs (UF)	2,800	-
RF CA1 - Wages and salaries	369,256	266,953
RF CA1 - Social security costs	32,397	19,942
RF CA1 - Staff pension costs defined contribution	36,803	22,591
Life Assurance costs	602	-
Stationery, advertising and postages	3,187	3,970
Travel and training	29,347	18,126
Volunteer expenses	156	335
Staff expenses	4,369	2,852
Recruitment costs	742	2,079
Rent	14,888	3,802
Heat, light and water	5,900	3,996
Telephone and internet costs	7,894	6,118
Cleaning, repairs and maintenance	4,859	4,183
Miscellaneous	-	86
Equipment	-	5,900
IT costs (OASIS)	3,384	3,384
IT costs	2,790	1,612
Website costs	-	2,647
Groupwork	3,416	3,043
Activity costs	245	6,280
Community Outreach	2,423	-
Covid costs - staff	1,045	209
Covid costs - working from home	833	1,154
Covid costs - office	6,899	5,314
Covid costs - client	752	3,542
STV winter fund disbursements	-	4,200
SafeLives Natwest Circle disbursement	3,688	2,064
Scottish Government DES funding disbursement	19,925	19,925
Insurance	954	882
Bank charges	115	99
Supervision and administration	6,739	5,535
Support staff salaries	72,013	64,902
Support staff social security costs	6,875	6,517
Support staff pension costs defined contribution	9,081	6,595
Affiliations and Registrations of Care	4,463	3,737
Accountancy fees	11,370	8,154
Legal and Professional fees	2,480	2,232
Refuge rent	6,029	5,820
Refuge heat, light and water	1,089	851
Refuge repairs and maintenance	668	2,047
Refuge miscellaneous	980	2,357
	<u>683,687</u>	<u>526,266</u>

SHETLAND WOMENS AID SCIO

**UNAUDITED DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	2023	2022
TOTAL OUTGOING RESOURCES	683,687	526,266
	<u> </u>	<u> </u>
NET MOVEMENT IN FUNDS	90,493	35,610
	<u> </u>	<u> </u>