

# North Ayrshire Women's Aid

Scotland · Charity number SC003486

## Details

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|            |                                                          |
|------------|----------------------------------------------------------|
| Status     | Active                                                   |
| Legal form | Company (the charity is registered with Companies House) |
| Registered | 1997-04-01                                               |
| Register   | <a href="#">View on the OSCR register</a>                |

## Contact

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|         |                                                                    |
|---------|--------------------------------------------------------------------|
| Address | 17 Vernon St<br>Saltcoats<br>Ayrshire<br>KA21 5HE                  |
| Website | <a href="http://www.nawomensaid.org.uk">www.nawomensaid.org.uk</a> |

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of human rights, conflict resolution or reconciliation', 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

**What the charity does:** To provide practical and emotional support to women experiencing or at risk of domestic abuse.

**Beneficiaries:** 'Children or young people', 'Other defined groups'

**Objectives:** The company's objects are: (1) To support women in need by reason of having been abused (mentally, physically, sexually or financially) by a person with whom the woman is or has been in a relationship and to support children and young people who have been affected by domestic abuse, by: (a) providing temporary refuge for such women and their children. and (b) offering support, information and help to women, children, and young people who ask for such help whether or not they are refuge residents, and also offering support and information to any women and children who have left a temporary refuge. (2) To promote equality for, and the participation of, women in society to enable them to determine their own futures. (3) To advance education by: (a) providing opportunities to meet the developmental and emotional needs of children and young people, particularly those resident in refuges, or women using the facilities and services provided by the company. (b) by informing and raising awareness in the community and its representatives, including the media, the police, the judicial system, the social services and other authorities, with respect to the abuse of women and its prevention and their obligations in acting to ensure its prevention (taking account of the fact that abuse (mental, physical, sexual and financial) is as a result of the position of women in society). (c) by encouraging research into the causes, prevention and relief of the abuse and the effects thereof on women, children and young people. and (d) by encouraging any training that furthers the objects of

the company. (4) To promote, establish and/or support other similar projects and programmes which further charitable purposes.

### Geography

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- **Main operating location:** North Ayrshire
- **Geographical spread:** Wider, but within one local authority area

### Finances

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| Period end | Income     | Expenditure | Assets | Employees |
|------------|------------|-------------|--------|-----------|
| 2025-03-31 | £1,097,213 | £961,495    | -      | 16        |
| 2024-03-31 | £1,070,170 | £1,055,843  | -      | 18        |
| 2023-03-31 | £1,119,142 | £950,766    | -      | 18        |
| 2022-03-31 | £1,042,204 | £874,070    | -      | 18        |
| 2021-03-31 | £1,067,495 | £944,582    | -      | 17        |

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# Accounts

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**Company Number: SC357590**

**NORTH AYRSHIRE WOMEN'S AID**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

**Scottish Charity No. : SC003486**

## NORTH AYRSHIRE WOMEN'S AID

### CHARITY INFORMATION

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|                                |                                                                                                                        |
|--------------------------------|------------------------------------------------------------------------------------------------------------------------|
| <b>Directors/Trustees</b>      | R Hotchkiss<br>E Stirling<br>P Gibson<br>L Agnew<br>L Benevento<br>C Holmes<br>K Mullin<br>S Roos                      |
| <b>Company secretary</b>       | M Beglan                                                                                                               |
| <b>Chief executive officer</b> | M Beglan                                                                                                               |
| <b>Company number</b>          | SC357590                                                                                                               |
| <b>Scottish charity number</b> | SC003486                                                                                                               |
| <b>Independent Accountant</b>  | Smith & Wallace Ltd<br>Chartered Accountants<br>1 Simonsburn Road<br>Loreny Industrial Estate<br>Kilmarnock<br>KA1 5LA |
| <b>Independent Auditor</b>     | William Duncan + Co (Audit) Ltd<br>30 Miller Road<br>Ayr<br>Ayrshire<br>KA27 2AY                                       |
| <b>Business address</b>        | 17 Vernon Street<br>Saltcoats<br>KA21 5HE                                                                              |
| <b>Bankers</b>                 | Virgin Money<br>151 High Street<br>Irvine<br>KA12 8AD                                                                  |

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# **NORTH AYRSHIRE WOMEN'S AID**

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# **NORTH AYRSHIRE WOMEN'S AID**

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025**

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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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 financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 and the Memorandum and Articles of Association.

### **Objectives & Activities**

#### **Policies and objectives**

The objects of the charity, as stated in the Memorandum and Articles, are:-

- To support women in need by reason of having been abused (mentally, physically, sexually or financially) by a person with whom the woman is or has been in a relationship and to support children and young people who have been affected by domestic abuse by:
  - i. Providing temporary refuge for such women and their children and;
  - ii. Offering support, information and help to women, children, and young people who ask for such help whether or not they are refuge residents, and also offering support and information to any women and children who have left a temporary refuge.
- To promote equality for, and the participation of, women in society to enable them to determine their own futures.
- To advance education by:
  - i. Providing opportunities to meet the developmental and emotional needs of children and young people, particularly those resident in refuges, or women using the facilities and services provided by the company;
  - ii. By informing and raising awareness in the community and its representatives, including the media, the police, the judicial system, social services and other authorities, with respect to the abuse of women and its prevention and their obligations in acting to ensure its prevention (taking account of the fact that abuse (mental, physical, sexual and financial) is a result of the position of women in society);
  - iii. By encouraging research into the causes, prevention and relief of the abuse and the effects thereof on women, children and young people; and
  - iv. By encouraging any training that furthers the objects of the company.
- To promote, establish and/or support other similar projects and programmes which further charitable purposes.

#### **Significant activities**

The main activities undertaken by the charity to meet its objectives and aims are as follows:

- Provide refuge accommodation and accommodation-based support services to women who have experienced domestic abuse.
- Provide drop-in service offering support and information to women who have experienced domestic abuse.
- Provide a support service for women who are living in their own homes/other types of accommodation (other than refuge).
- Provide group work to support personal development activities for women who have experienced domestic abuse.

# **NORTH AYRSHIRE WOMEN'S AID**

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025**

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### **Objectives & Activities (continued)**

North Ayrshire Women's Aid services are registered with The Care Inspectorate and is a registered workforce with the Scottish Social Services Council (SSSC) under Housing Support.

North Ayrshire Women's Aid works in partnership with other local and national agencies to ensure the widest possible range of high-quality services are available to women, children and young people who have experienced abuse. Central to our multi-agency engagement is our involvement with NAVAWP (North Ayrshire Violence Against Women Partnership). We have ongoing working partnerships with: Health, Education, Criminal Justice, Social Work services, Police Scotland, Women's Aid groups throughout Scotland, North Ayrshire Homelessness services, mental health services, substance misuse services and a range of third sector partners. North Ayrshire Women's Aid co-delivers training on domestic abuse throughout North Ayrshire.

### **Achievements and Performance**

#### **Main achievements of the charity**

In the financial year of 1 April 2024 to the 31 March 2025 North Ayrshire Women's Aid ("NAWA"):

- Received 670 new referrals. The youngest age of woman presenting for support was 17 years (6) whilst the eldest was 81 years. (1)
- 144 (21.5%) new referrals requested refuge accommodation.
- NAWA accommodated 70 women and 84 children with an average stay of 179 days.
- The overall occupancy rate for NAWA's 25 safe houses was 96%.
- NAWA had 1,182 engagements during this reporting period
- This involved 759 individual women.
- Assisted 468 women who had children, with 983 children collectively.
- NAWA's commitment to the MARAC process continued with Workers representing the views of 132 women over 12 MARAC meetings.

Specific activities included ongoing commitment to delivery training to multi-agency partners on domestic abuse awareness and Safer and Together training.

As part of its commitment to ongoing training and development of the team and of partner agencies in the understanding of the dynamics of domestic abuse NAWA was pleased to be able to host a CPD multi agency event facilitated by Dr Jane Monckton Smith, a renowned academic in the field of domestic abuse.

NAWA continued to invest in its digital presence and have noted women using the website out with office hours to seek advice or refer themselves to the service in the safest way possible.

#### **Principal funding sources**

Our main funding source for this period was North Ayrshire Council with additional funds from the Scottish Government Delivering Equally Safe (DES) and Robertson Trust. NAWA has continued to benefit from kind donations from local companies, from individuals and people living in the local community. As in previous years, NAWA volunteers continued to be a pivotal part of the organisation contributing to the day-to-day delivery of service. NAWA will continue to develop both the number and role of volunteers.

North Ayrshire Women's Aid would like to extend its thanks to all its funders, the partners with whom we work, and members of the public who continue to support its work and in doing so contribute to a safer North Ayrshire for women and children.



# **NORTH AYRSHIRE WOMEN'S AID**

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025**

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### **Structure, Governance and Management**

#### **Recruitment and Appointment of Trustees**

Trustees are appointed by and from the membership of North Ayrshire Women's Aid at the Annual General Meeting. The Board of Trustees may appoint a trustee from the membership at any time. The trustee will then retire at the AGM and be eligible for re-election.

#### **Induction and Training of Trustees**

The trustees complete an induction process detailing the responsibilities of the role and the background of the charity through internal and external training.

#### **Organisational Structure**

The charity is administered by the board of trustees who meet on a regular basis to discuss and consider the operations of the charity. The day-to-day operations of the charity are managed by the Chief Officer and her management team.

Chief Officer - Mary Beglan

#### **Pay Policy for Senior Staff**

Currently, the key management of the charity are the trustees and the Chief Officer. The remuneration policy for all employees is to match the skills, experience and qualifications of each position consistent with a framework allowing market levels in the locality of the employment base.

#### **Related Parties**

Refer to note 4 of the financial statements.

#### **Risk Management**

The Board of Trustees is responsible for the overseeing of the risks faced by the charity. The detailed considerations of risk are delegated to the Chief Officer and her management team. Risks are identified, assessed and controls established throughout the year. A formal review of North Ayrshire Women's Aid's risk management processes is undertaken on an annual basis and the risk is managed under the headings of Governance, Operational, External, Regulatory and Financial. Through the risk management processes established for the organisation, the major risks have been mitigated where necessary. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

### **Financial Review**

#### **Review of Financial Period**

The financial results are as set out in the attached financial statements.

Incoming resources totalled £1,097,213 (2024: £1,070,170). There was an overall increase in the funds of the charity in the year to 31 March 2025 of £135,718 (2024: £18,833).

There is a balance in the general fund of £840,868 as at 31 March 2025. The total free reserves of the charity (including all designated funds apart from the capital fund which represents the NBV of fixed assets) were £996,018.

# **NORTH AYRSHIRE WOMEN'S AID**

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025**

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### **Reserves Policy and Going Concern**

The unrestricted general fund represents accumulated surpluses and deficits on unrestricted monies and is available for use at the discretion of the trustees in furtherance of the charitable objects. The trustees aim to hold sufficient reserves to ensure the charity is on a sound financial footing and consider 9 - 12 months of operating costs appropriate. The trustees are satisfied with the current level of reserves and continue to monitor and review the reserves policy.

The charitable company has cash resources and has no requirement for external loans. The trustees consider detailed budget and management accounts to monitor the charity's activities. The trustees believe that the charity has adequate resources to continue in operational existence for the foreseeable future. They continue to believe the going concern basis of accounting appropriate in preparing these financial statements. There are no known material uncertainties regarding the charity's ability to continue as a going concern.

### **Plans for Future Periods**

NAWA has just been awarded a further three-year contract with North Ayrshire Council which will allow the organisation to continue to deliver on its core purpose of providing services to women who are at risk of or are experiencing domestic abuse. It will also continue to find ways to challenge the inequalities that are faced by women across all sections of society.

### **Legal and Administrative Information**

#### **Company Information**

The Scottish charity reference, company contact information and other administrative details are shown on the foregoing company information schedule.

#### **Constitution**

North Ayrshire Women's Aid was incorporated on 1 April 2009 as a company limited by guarantee and not having a share capital and is registered with HMRC and the Office of the Scottish Charity Regulator as a charity. Its governance is regulated by its Memorandum and Articles of Association.

#### **Trustees**

The following trustees, who are the directors of the charitable company, served during the year unless otherwise noted:

|             |                            |
|-------------|----------------------------|
| M Burgess   | (resigned 5 February 2025) |
| J Murray    | (resigned 5 February 2025) |
| M Roos      |                            |
| E Walsh     | (resigned 5 November 2025) |
| R Hotchkiss |                            |
| E Stirling  |                            |
| P Gibson    | (appointed 13 May 2024)    |
| F Garven    | (resigned 7 August 2024)   |
| J Lindsay   | (resigned 7 August 2024)   |

Since the year-end date the following changes to the Board have taken place:

|             |                           |
|-------------|---------------------------|
| L Agnew     | (appointed 7 May 2025)    |
| L Benevento | (appointed 7 May 2025)    |
| C Holmes    | (appointed 7 May 2025)    |
| K Mullin    | (appointed 7 May 2025)    |
| S Roos      | (appointed 6 August 2025) |
| M Roos      | (resigned 7 May 2025)     |

Directors retire and are re-elected in accordance with the provisions of the Memorandum and Articles of Association.

# **NORTH AYRSHIRE WOMEN'S AID**

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025**

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### **Auditor**

The company's auditor, William Duncan + Co (Audit) Ltd stands for reappointment at the charitable company's forthcoming AGM.

### **Statement of Directors'/Trustees' Responsibilities**

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

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for the 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 UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees have taken advantage of the small companies' exemption in preparing the directors' report and from the requirement to prepare a strategic report.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

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

Approved by the Board on 20 March 2026 and signed on its behalf by:

**P Gibson  
Director/Trustee**



# **NORTH AYRSHIRE WOMEN'S AID**

## **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF NORTH AYRSHIRE WOMEN'S AID**

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### **Opinion**

We have audited the financial statements of North Ayrshire Women's Aid (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cashflows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

### **Basis for opinion**

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

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' 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 charitable company'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, except to the extent otherwise explicitly stated in our report, 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.

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the directors' report the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

## **NORTH AYRSHIRE WOMEN'S AID**

### **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF NORTH AYRSHIRE WOMEN'S AID**

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

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006, the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption in preparing the trustees' report and from the requirement to prepare a strategic report.

#### **Responsibilities of trustees**

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

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

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

We have been appointed as auditor under Chapter 3 of Part 16 of the Companies Act 2006 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts 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 are detailed below:

- Enquiry of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims;
- Enquiry of entity staff in compliance functions to identify any instances of non-compliance with laws and regulators;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias; and
- Reviewing financial statements disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

## **NORTH AYRSHIRE WOMEN'S AID**

### **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF NORTH AYRSHIRE WOMEN'S AID**

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

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

#### **Use of our report**

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



**Mr Neil Reid FCCA (Senior Statutory Auditor)  
for and on behalf of William Duncan + Co (Audit) Ltd  
Statutory Auditor**

24/3/26

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**30 Miller Road  
Ayr  
Ayrshire  
KA27 2AY**

# NORTH AYRSHIRE WOMEN'S AID

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

|                                        | Restricted<br>Funds<br>£ | Unrestricted<br>Funds<br>£ | Designated<br>Funds<br>£ | Year<br>Ended<br>31.03.25<br>£ | Restricted<br>Funds<br>£ | Unrestricted<br>Funds<br>£ | Designated<br>Funds<br>£ | Year<br>Ended<br>31.03.24<br>£ |
|----------------------------------------|--------------------------|----------------------------|--------------------------|--------------------------------|--------------------------|----------------------------|--------------------------|--------------------------------|
| <b>Income from:</b>                    |                          |                            |                          |                                |                          |                            |                          |                                |
| - Donations and legacies               | -                        | 9,676                      | 9,770                    | 19,446                         | -                        | 14,868                     | 6,883                    | 21,751                         |
| - Investments                          | -                        | 6,517                      | -                        | 6,517                          | -                        | -                          | 67                       | 67                             |
| - Charitable activities                | 152,479                  | 918,771                    | -                        | 1,071,250                      | 165,839                  | 882,513                    | -                        | 1,048,352                      |
| - Other                                | -                        | -                          | -                        | -                              | -                        | -                          | -                        | -                              |
| <b>Total</b>                           | <b>152,479</b>           | <b>934,964</b>             | <b>9,770</b>             | <b>1,097,213</b>               | <b>165,839</b>           | <b>897,381</b>             | <b>6,950</b>             | <b>1,070,170</b>               |
| <b>Expenditure on:</b>                 |                          |                            |                          |                                |                          |                            |                          |                                |
| - Raising funds                        | -                        | -                          | -                        | -                              | -                        | -                          | -                        | -                              |
| - Charitable activities                | 162,489                  | 765,653                    | 33,353                   | 961,495                        | 169,591                  | 853,579                    | 32,673                   | 1,055,843                      |
| - Other                                | -                        | -                          | -                        | -                              | -                        | -                          | -                        | -                              |
| <b>Total</b>                           | <b>162,489</b>           | <b>765,653</b>             | <b>33,353</b>            | <b>961,495</b>                 | <b>169,591</b>           | <b>853,579</b>             | <b>32,673</b>            | <b>1,055,843</b>               |
| <b>Net Income/(Expenditure)</b>        | <b>(10,010)</b>          | <b>169,311</b>             | <b>(23,583)</b>          | <b>135,718</b>                 | <b>(3,752)</b>           | <b>43,802</b>              | <b>(25,723)</b>          | <b>14,327</b>                  |
| <b>Transfers between funds</b>         | <b>13,181</b>            | <b>(17,561)</b>            | <b>4,380</b>             | <b>-</b>                       | <b>(20,123)</b>          | <b>(53,172)</b>            | <b>73,295</b>            | <b>-</b>                       |
| <b>Other recognised gains/(losses)</b> | <b>-</b>                 | <b>-</b>                   | <b>-</b>                 | <b>-</b>                       | <b>-</b>                 | <b>5,710</b>               | <b>(1,204)</b>           | <b>4,506</b>                   |
| <b>Net movement in funds</b>           | <b>3,171</b>             | <b>151,750</b>             | <b>(19,203)</b>          | <b>135,718</b>                 | <b>(23,875)</b>          | <b>(3,660)</b>             | <b>46,368</b>            | <b>18,833</b>                  |
| <b>Reconciliation of funds</b>         |                          |                            |                          |                                |                          |                            |                          |                                |
| Total funds brought forward            | 684                      | 689,118                    | 214,574                  | 904,376                        | 24,559                   | 692,778                    | 168,206                  | 885,543                        |
| <b>Totals funds carried forward</b>    | <b>3,855</b>             | <b>840,868</b>             | <b>195,371</b>           | <b>1,040,094</b>               | <b>684</b>               | <b>689,118</b>             | <b>214,574</b>           | <b>904,376</b>                 |

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

An analysis of income and expenditure is included at Notes 15, 16 & 17 to the financial statements.

Expenditure is allocated to the above cost categories on the basis of the accounting policy disclosed at Note 1 (e) to the financial statements.

**BALANCE SHEET**  
**AS AT 31 MARCH 2025**

|                                                |       | As At<br>31.03.25 |                  | As At<br>31.03.24 |                |
|------------------------------------------------|-------|-------------------|------------------|-------------------|----------------|
|                                                | Notes | £                 | £                | £                 | £              |
| <b>Fixed assets</b>                            |       |                   |                  |                   |                |
| Tangible assets                                | 7     |                   | 40,221           |                   | 65,611         |
| Total fixed assets                             |       |                   | 40,221           |                   | 65,611         |
| <b>Current assets</b>                          |       |                   |                  |                   |                |
| Debtors and prepayments                        | 8     | 63,719            |                  | 78,536            |                |
| Cash at bank and in hand                       | 9     | 995,136           |                  | 811,012           |                |
| Total current assets                           |       | 1,058,855         |                  | 889,548           |                |
| <b>Liabilities</b>                             |       |                   |                  |                   |                |
| Creditors: amounts falling due within one year | 10    | (58,982)          |                  | (50,783)          |                |
| Net current assets                             |       |                   | 999,873          |                   | 838,765        |
| Total assets less current liabilities          |       |                   | 1,040,094        |                   | 904,376        |
| Deferred income                                | 11    |                   | -                |                   | -              |
| <b>Net assets</b>                              |       |                   | <b>1,040,094</b> |                   | <b>904,376</b> |
| <b>The funds of the charity</b>                |       |                   |                  |                   |                |
| Restricted income funds                        | 14/15 |                   | 3,855            |                   | 684            |
| Unrestricted funds:                            |       |                   |                  |                   |                |
| Unrestricted general funds                     | 14/16 | 840,868           |                  | 689,118           |                |
| Designated funds                               | 14/16 | 195,371           |                  | 214,574           |                |
| Total unrestricted funds                       |       |                   | 1,036,239        |                   | 903,692        |
| <b>Total charity funds</b>                     |       |                   | <b>1,040,094</b> |                   | <b>904,376</b> |

The financial statements have been prepared in accordance with the Charities and Trustees Investment (Scotland) Act 2005 and the special provisions of Part 15 of the Companies Act 2006 relating to small companies. These constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the company.

The financial statements were approved by the Board on 20 March 2026 and signed on its behalf by:



**P Gibson**  
Director/Trustee



**S Roos**  
Director/Trustee



# **NORTH AYRSHIRE WOMEN'S AID**

## **STATEMENT OF CASHFLOWS FOR THE YEAR ENDED 31 MARCH 2025**

|                                                        |              | <b>As restated</b> |                   |
|--------------------------------------------------------|--------------|--------------------|-------------------|
|                                                        | <b>Notes</b> | <b>2025<br/>£</b>  | <b>2024<br/>£</b> |
| <b>Net cash used in operating activities</b>           | <b>18</b>    | <b>181,987</b>     | <b>(5,709)</b>    |
| <b>Cashflows from investing activities:</b>            |              |                    |                   |
| Interest and dividends                                 |              | 6,517              | 67                |
| Purchase of fixed assets                               | <b>7</b>     | (4,380)            | (43,079)          |
| Proceeds from sale of investments                      |              | -                  | 5,710             |
| <b>Net cash provided by investing activities</b>       |              | <b>2,137</b>       | <b>(37,302)</b>   |
| <b>Cashflows from financing activities:</b>            |              |                    |                   |
| Repayment of borrowings                                |              | -                  | -                 |
| <b>Net cash provided by financing activities</b>       |              | <b>-</b>           | <b>-</b>          |
| <b>Total cashflows in year</b>                         |              | <b>184,124</b>     | <b>(43,011)</b>   |
| <b>Change in cash and cash equivalents in the year</b> |              |                    |                   |
| Cash and cash equivalents brought forward              |              | 811,012            | 854,023           |
| <b>Cash and cash equivalents carried forward</b>       | <b>9/19</b>  | <b>995,136</b>     | <b>811,012</b>    |

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

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**1 Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the prior year.

**(a) Basis of preparation**

The financial statements are presented in sterling (£) and have been prepared in accordance with 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) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). North Ayrshire Women's Aid meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**(b) Preparation of financial statements on a going concern basis**

The charitable company has cash resources and has no requirement for external loans. The trustees consider detailed budget and management accounts to monitor the charity's activities. The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. They continue to believe the going concern basis of accounting appropriate in preparing these financial statements. There are no known material uncertainties regarding the charity's ability to continue as a going concern.

**(c) Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds which have been set aside at the discretion of the trustees for specific purposes.

Restricted funds are subject to restrictions on their expenditure imposed by the donor or grantor.

Transfers between funds are made at the discretion of the trustees taking into consideration any restrictions imposed on funds.

**(d) Income**

All income is included in the statement of financial activities when the charity is entitled to the income, the amount can be quantified with reasonable accuracy and it is probable that the income will be received. The following specific policies are applied to particular categories of income:

Income from donations & legacies 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 special 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.

Investment income is included when received.

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

Housing benefit is included when due.

**(e) Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Cost of raising funds represents expenditure associated with attracting donations, grants and other contributions.

Governance costs includes those costs associated with meeting the constitutional and statutory requirements of the charity and include the auditor's fees and costs linked to the strategic management of the charity which are voluntary other than trustees' travelling expenses reimbursed. Although disclosed separately at notes 16-18, governance costs now form part of charitable expenditure (page 3) under the current SORP.

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

**1 Accounting policies (continued)****(f) Fixed assets**

Fixed assets (excluding investments) are stated at cost less accumulated depreciation.

Depreciation is provided at the following annual rates calculated to write off the cost, less residual value, of each asset over its expected useful life.

|                                   |                      |
|-----------------------------------|----------------------|
| - Leasehold property improvements | 20% on cost          |
| - Motor vehicles                  | 25% reducing balance |
| - Computer equipment              | 25% on cost          |

**(g) Impairments**

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

**(h) Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

**(i) Pension costs and other post-retirement benefits**

The company operates a defined contribution scheme for the benefit of its employees. The cost of contributions are charged to the income and expenditure account in the year they are payable.

**(j) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**(k) Other basic financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**(l) Debtors**

Short term debtors are measured at transaction price, less any impairment.

**(m) Creditors and provisions**

Creditors and provisions are recognised where 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 trade discounts due.

**(n) Deferred income**

Grants received in advance of the associated work being carried out are deferred only when the donor has imposed preconditions on the expenditure of resources.

**(o) Judgements and key accounting estimates**

The charity considers on an annual basis the judgements that are made by management when applying accounting policies and also any key estimates that would have the most significant effect on amounts that are recognised in the financial statements. The Board considers there are no such significant judgements or

**2 Staff costs and numbers**

|                                                      | 2025           | 2024           |
|------------------------------------------------------|----------------|----------------|
|                                                      | £              | £              |
| Wages and salaries                                   | 426,782        | 467,937        |
| National insurance                                   | 41,088         | 44,440         |
| Pension costs (note 13)                              | 18,917         | 25,484         |
|                                                      | <u>486,787</u> | <u>537,861</u> |
| The average number of employees during the year was: |                |                |
| Management                                           | 1              | 1              |
| Charitable Activities                                | 14             | 16             |
| Support Function                                     | <u>1</u>       | <u>1</u>       |
|                                                      | <u>16</u>      | <u>18</u>      |

1 employee received remuneration in excess of £60,000 in the current and previous financial years.

The total employee benefits of the key management personnel of the charity (who are listed on the Directors' Report) were £70,742 (2024: £68,747).

# NORTH AYRSHIRE WOMEN'S AID

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

| <b>3 Net Income</b>                  | <b>2025</b>   | <b>2024</b>   |
|--------------------------------------|---------------|---------------|
|                                      | <b>£</b>      | <b>£</b>      |
| Net income is stated after charging: |               |               |
| - Depreciation (note 7)              | 29,770        | 28,385        |
| - Auditor's remuneration (note 5)    | 7,800         | 7,800         |
| - Pension costs (note 13)            | 18,917        | 25,484        |
|                                      | <b>56,487</b> | <b>61,669</b> |

### 4 Trustees Remuneration and Related Party Transactions

Trustees are not remunerated and received no expenses during the year or previous year.

No trustee or key management personnel, or persons connected to them, had any personal interest in any contract or transaction entered into by the company during the year.

### 5 Auditor's Remuneration

The auditor's remuneration accrued for the year was £6,300 (2024: £6,300) for audit services and £1,500 (2024: £1,500) for non-audit services. These figures include standard rated VAT.

### 6 Taxation

The company is a Scottish registered charity and no corporation tax liability arises on exempt income. The charitable company is not VAT registered and irrecoverable VAT is allocated to the relevant category of expenditure.

### 7 Tangible fixed assets

|                           | <b>Leasehold<br/>Improvements</b> | <b>Motor<br/>Vehicles</b> | <b>Computer<br/>Equipment</b> | <b>Total</b>  |
|---------------------------|-----------------------------------|---------------------------|-------------------------------|---------------|
|                           | <b>£</b>                          | <b>£</b>                  | <b>£</b>                      | <b>£</b>      |
| <b>Cost</b>               |                                   |                           |                               |               |
| At 1 April 2024           | 85,946                            | 27,641                    | 55,371                        | 168,958       |
| Additions                 | -                                 | -                         | 4,380                         | 4,380         |
| Disposals                 | -                                 | -                         | -                             | -             |
| At 31 March 2025          | 85,946                            | 27,641                    | 59,751                        | 173,338       |
| <b>Depreciation</b>       |                                   |                           |                               |               |
| At 1 April 2024           | 61,174                            | 6,910                     | 35,263                        | 103,347       |
| Depreciation on disposals | -                                 | -                         | -                             | -             |
| Charge for the year       | 17,190                            | 5,182                     | 7,398                         | 29,770        |
| At 31 March 2025          | 78,364                            | 12,092                    | 42,661                        | 133,117       |
| <b>Net book value</b>     |                                   |                           |                               |               |
| At 31 March 2025          | <b>7,582</b>                      | <b>15,549</b>             | <b>17,090</b>                 | <b>40,221</b> |
| At 31 March 2024          | <b>24,772</b>                     | <b>20,731</b>             | <b>20,108</b>                 | <b>65,611</b> |

### 8 Debtors and prepayments

|                 | <b>2025</b>   | <b>2024</b>   |
|-----------------|---------------|---------------|
|                 | <b>£</b>      | <b>£</b>      |
| Housing benefit | 51,501        | 57,418        |
| Other debtors   | -             | 9,000         |
| Prepaid charges | 12,218        | 12,118        |
|                 | <b>63,719</b> | <b>78,536</b> |

## NORTH AYRSHIRE WOMEN'S AID

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

| <b>9 Bank and cash balances</b> | <b>2025</b>    | <b>2024</b>    |
|---------------------------------|----------------|----------------|
|                                 | <b>£</b>       | <b>£</b>       |
| Bank accounts                   | 994,490        | 809,846        |
| Cash balances                   | 646            | 1,166          |
|                                 | <b>995,136</b> | <b>811,012</b> |

  

| <b>10 Creditors : amounts falling due within one year</b> | <b>2025</b>   | <b>2024</b>   |
|-----------------------------------------------------------|---------------|---------------|
|                                                           | <b>£</b>      | <b>£</b>      |
| Trade creditors                                           | 14,152        | 8,854         |
| Other creditors                                           | 2,380         | 2,849         |
| Taxation and social security                              | 8,305         | 6,015         |
| Accruals and deferred income                              | 34,145        | 33,065        |
|                                                           | <b>58,982</b> | <b>50,783</b> |

#### 11 Deferred Income

There is no deferred income at 31 March 2025 or 31 March 2024.

#### 12 Financial commitments

At 31 March 2025 the company had the following total future commitments (subject to cancellation terms noted below):

##### Expiry date:

|                     | <b>Land and buildings</b> |               |               | <b>Other</b>  |
|---------------------|---------------------------|---------------|---------------|---------------|
|                     | <b>2025</b>               | <b>2024</b>   | <b>2025</b>   | <b>2024</b>   |
|                     | <b>£</b>                  | <b>£</b>      | <b>£</b>      | <b>£</b>      |
| Within 1 year       | 16,982                    | 13,322        | -             | -             |
| Between 1 - 2 years | 5,393                     | -             | 14,700        | -             |
| Between 2 - 5 years | -                         | -             | -             | 23,100        |
|                     | <b>22,375</b>             | <b>13,322</b> | <b>14,700</b> | <b>23,100</b> |

#### 13 Pension commitments

The charity operates a defined contribution pension scheme which is compliant with workplace pensions (auto-enrolment) legislation. The trustees are satisfied that its contractual and legal pensions obligations are fully met. Total pension costs for the year are disclosed at note 3 and the liability at the balance sheet date was £2,380 which is included in creditors (note 10).

# **NORTH AYRSHIRE WOMEN'S AID**

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

### **14 Analysis of Funds**

#### **- Analysis of Net Assets Between Funds**

|                                  | <b>Total<br/>Restricted<br/>Funds<br/>£</b> | <b>Unrestricted<br/>Designated<br/>Funds<br/>£</b> | <b>Unrestricted<br/>General<br/>Funds<br/>£</b> | <b>Total<br/>Funds<br/>2025<br/>£</b> | <b>Total<br/>Restricted<br/>Funds<br/>£</b> | <b>Unrestricted<br/>Designated<br/>Funds<br/>£</b> | <b>Unrestricted<br/>General<br/>Funds<br/>£</b> | <b>Total<br/>Funds<br/>2024<br/>£</b> |
|----------------------------------|---------------------------------------------|----------------------------------------------------|-------------------------------------------------|---------------------------------------|---------------------------------------------|----------------------------------------------------|-------------------------------------------------|---------------------------------------|
| Fixed Assets                     | -                                           | 40,221                                             | -                                               | 40,221                                | -                                           | 65,611                                             | -                                               | 65,611                                |
| Current Assets                   | 3,855                                       | 155,150                                            | 899,850                                         | 1,058,855                             | 684                                         | 148,963                                            | 739,901                                         | 889,548                               |
| Current Liabilities              | -                                           | -                                                  | (58,982)                                        | (58,982)                              | -                                           | -                                                  | (50,783)                                        | (50,783)                              |
| Deferred Income                  | -                                           | -                                                  | -                                               | -                                     | -                                           | -                                                  | -                                               | -                                     |
| <b>Net Assets As At 31 March</b> | <b>3,855</b>                                | <b>195,371</b>                                     | <b>840,868</b>                                  | <b>1,040,095</b>                      | <b>684</b>                                  | <b>214,574</b>                                     | <b>689,118</b>                                  | <b>904,377</b>                        |

#### **- Details of Significant Funds**

##### **a) Designated Funds**

Designated Capital Fund - This represents the net book value of fixed assets to distinguish from actual cash funds.

Support Fund - This fund was established at 31 March 2017 from accumulated donations to provide additional support as needed for women and children. Each year the fund is augmented by donations less any eligible expenditure.

Hubs Development Fund - This fund was established at 31 March 2019 to support the development of community hubs with further amounts designated, less expenditure, to continue this development.

Aftercare Fund - This fund was established during the year ended 31 March 2024 when £50,000 was redesignated from other reserves. This fund provides continued support to former refuge service users.

##### **b) Unrestricted Funds**

In addition to the above designated funds, we hold general unrestricted funds for the purposes of short-term needs and longer term contingencies that may arise. The level of reserves is in line with our formal reserves policy which is regularly reviewed by the trustees.

##### **c) Restricted Funds**

Scottish Government Delivering Equally Safe (DES) - This service provides advocacy and support to women, children and young people affected by domestic abuse.

The Robertson Trust - Towards the salary costs of the service managers (community hubs).

North Ayrshire Alcohol & Drug Partnership - local authority funding specifically for work carried out in respect of alcohol and drug related issues.

#### **- Details of Significant Gross Transfers Between Funds**

##### **Transfers**

Transfers are made in respect of contributions to core costs of the charity, specifically contributing to administrative support and other related costs and where terms / conditions have been fulfilled.

Where applicable, this is shown as a transfer from the relevant fund into a separate designated capital fund (as noted above).

**NORTH AYRSHIRE WOMEN'S AID**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**15 Analysis of Statement of Financial Activities - Restricted Funds**

|                                           | Delivering<br>Equally Safe | Robertson<br>Trust | Scottish<br>Government | NAHSPC<br>Staff<br>Wellbeing<br>Fund | Total<br>Year ended<br>31.03.25 | Total<br>Year ended<br>31.03.24 |
|-------------------------------------------|----------------------------|--------------------|------------------------|--------------------------------------|---------------------------------|---------------------------------|
|                                           | £                          | £                  | £                      | £                                    | £                               | £                               |
| <b>Income</b>                             |                            |                    |                        |                                      |                                 |                                 |
| Donations, contributions and other income |                            |                    |                        |                                      |                                 |                                 |
| Donations                                 | -                          | -                  | -                      | -                                    | -                               | -                               |
|                                           | -                          | -                  | -                      | -                                    | -                               | -                               |
| <b>Investments</b>                        |                            |                    |                        |                                      |                                 |                                 |
| Bank Interest                             | -                          | -                  | -                      | -                                    | -                               | -                               |
|                                           | -                          | -                  | -                      | -                                    | -                               | -                               |
| <b>Charitable activities</b>              |                            |                    |                        |                                      |                                 |                                 |
| North Ayrshire Alcohol & Drug Partnership | -                          | -                  | -                      | -                                    | -                               | 37,706                          |
| Scottish Government                       | 87,479                     | -                  | 30,000                 | -                                    | 117,479                         | 89,019                          |
| Robertson Trust                           | -                          | 35,000             | -                      | -                                    | 35,000                          | 39,114                          |
|                                           | 87,479                     | 35,000             | 30,000                 | -                                    | 152,479                         | 165,839                         |
|                                           |                            |                    |                        |                                      |                                 |                                 |
| <b>Total</b>                              | <b>87,479</b>              | <b>35,000</b>      | <b>30,000</b>          | <b>-</b>                             | <b>152,479</b>                  | <b>165,839</b>                  |
| <b>Expenditure (detailed at note 17)</b>  |                            |                    |                        |                                      |                                 |                                 |
| <b>Raising funds</b>                      |                            |                    |                        |                                      |                                 |                                 |
| Charitable expenditure                    | -                          | -                  | -                      | -                                    | -                               | -                               |
| Charitable activities                     | 83,247                     | 41,359             | 37,420                 | 463                                  | 162,489                         | 169,591                         |
|                                           |                            |                    |                        |                                      |                                 |                                 |
| <b>Other</b>                              |                            |                    |                        |                                      |                                 |                                 |
|                                           | -                          | -                  | -                      | -                                    | -                               | -                               |
| <b>Total</b>                              | <b>83,247</b>              | <b>41,359</b>      | <b>37,420</b>          | <b>463</b>                           | <b>162,489</b>                  | <b>169,591</b>                  |
| <b>Net income/(expenditure)</b>           | <b>4,232</b>               | <b>(6,359)</b>     | <b>(7,420)</b>         | <b>(463)</b>                         | <b>(10,010)</b>                 | <b>(3,752)</b>                  |
| <b>Transfers between funds (note 14)</b>  | <b>(598)</b>               | <b>6,359</b>       | <b>7,420</b>           | <b>-</b>                             | <b>13,181</b>                   | <b>(20,123)</b>                 |
| <b>Net Movement In Funds</b>              | <b>3,634</b>               | <b>-</b>           | <b>-</b>               | <b>(463)</b>                         | <b>3,171</b>                    | <b>(23,875)</b>                 |
|                                           |                            |                    |                        |                                      |                                 |                                 |
| <b>Reconciliation of funds</b>            |                            |                    |                        |                                      |                                 |                                 |
| Total funds brought forward               | -                          | -                  | -                      | 684                                  | 684                             | 24,559                          |
|                                           |                            |                    |                        |                                      |                                 |                                 |
| <b>Total funds carried forward</b>        | <b>3,634</b>               | <b>-</b>           | <b>-</b>               | <b>221</b>                           | <b>3,855</b>                    | <b>684</b>                      |

**NORTH AYRSHIRE WOMEN'S AID**

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

**16 Analysis of Statement of Financial Activities - Unrestricted and Designated Funds**

|                                                                 | General Fund |   | Unrestricted Year ended 31.03.25 |   | Unrestricted Year ended 31.03.24 |   | Designated Capital Fund |   | Support Fund |   | Development Fund |   | Hubs Fund |   | Aftercare Fund |   | Designated Year ended 31.03.25 |   | Designated Year ended 31.03.24 |   | Total |
|-----------------------------------------------------------------|--------------|---|----------------------------------|---|----------------------------------|---|-------------------------|---|--------------|---|------------------|---|-----------|---|----------------|---|--------------------------------|---|--------------------------------|---|-------|
| Income                                                          | £            | £ | £                                | £ | £                                | £ | £                       | £ | £            | £ | £                | £ | £         | £ | £              | £ | £                              | £ | £                              | £ |       |
| Donations, contributions and other income                       |              |   |                                  |   |                                  |   |                         |   |              |   |                  |   |           |   |                |   |                                |   |                                |   |       |
| Donations                                                       | 4,676        |   | 4,676                            |   | 868                              |   |                         |   | 9,770        |   |                  |   |           |   |                |   | 9,770                          |   | 6,883                          |   |       |
| Other Income                                                    | 5,000        |   | 5,000                            |   | 14,000                           |   |                         |   | -            |   |                  |   |           |   |                |   | -                              |   | -                              |   |       |
|                                                                 | 9,676        |   | 9,676                            |   | 14,868                           |   |                         |   | 9,770        |   |                  |   |           |   |                |   | 9,770                          |   | 6,883                          |   |       |
| Investments                                                     |              |   |                                  |   |                                  |   |                         |   |              |   |                  |   |           |   |                |   |                                |   |                                |   |       |
| Bank Interest                                                   | 6,517        |   | 6,517                            |   | -                                |   |                         |   | -            |   |                  |   |           |   |                |   | -                              |   | 67                             |   |       |
|                                                                 | 6,517        |   | 6,517                            |   | -                                |   |                         |   | -            |   |                  |   |           |   |                |   | -                              |   | 67                             |   |       |
| Charitable activities                                           |              |   |                                  |   |                                  |   |                         |   |              |   |                  |   |           |   |                |   |                                |   |                                |   |       |
| Housing Benefit                                                 | 504,165      |   | 504,165                          |   | 473,459                          |   |                         |   | -            |   |                  |   |           |   |                |   | -                              |   | -                              |   |       |
| Refuge Payments                                                 | 14,760       |   | 14,760                           |   | 9,208                            |   |                         |   | -            |   |                  |   |           |   |                |   | -                              |   | -                              |   |       |
| North Ayrshire Council                                          | 399,846      |   | 399,846                          |   | 399,846                          |   |                         |   | -            |   |                  |   |           |   |                |   | -                              |   | -                              |   |       |
|                                                                 | 918,771      |   | 918,771                          |   | 882,513                          |   |                         |   | -            |   |                  |   |           |   |                |   | -                              |   | -                              |   |       |
|                                                                 |              |   |                                  |   |                                  |   |                         |   |              |   |                  |   |           |   |                |   |                                |   |                                |   |       |
| Total                                                           | 934,964      |   | 934,964                          |   | 897,381                          |   |                         |   | 9,770        |   |                  |   |           |   |                |   | 9,770                          |   | 6,950                          |   |       |
| Expenditure (detailed at note 17)                               |              |   |                                  |   |                                  |   |                         |   |              |   |                  |   |           |   |                |   |                                |   |                                |   |       |
| Raising funds                                                   |              |   |                                  |   |                                  |   |                         |   |              |   |                  |   |           |   |                |   |                                |   |                                |   |       |
|                                                                 | -            |   | -                                |   | -                                |   |                         |   | -            |   |                  |   |           |   |                |   | -                              |   | -                              |   |       |
| Charitable expenditure                                          |              |   |                                  |   |                                  |   |                         |   |              |   |                  |   |           |   |                |   |                                |   |                                |   |       |
| Charitable activities                                           | 612,592      |   | 612,592                          |   | 757,473                          |   |                         |   | -            |   |                  |   |           |   |                |   | 3,583                          |   | 4,288                          |   |       |
| Support costs                                                   | 153,061      |   | 153,061                          |   | 96,106                           |   |                         |   | 29,770       |   |                  |   |           |   |                |   | -                              |   | 29,770                         |   |       |
| Total                                                           | 765,653      |   | 765,653                          |   | 853,579                          |   |                         |   | 29,770       |   |                  |   |           |   |                |   | 3,583                          |   | 33,353                         |   |       |
| Net income/(expenditure)                                        | 169,311      |   | 169,311                          |   | 43,802                           |   |                         |   | (29,770)     |   |                  |   |           |   |                |   | (3,583)                        |   | (23,583)                       |   |       |
| Transfers between funds (note 14)                               | (17,561)     |   | (17,561)                         |   | (53,172)                         |   |                         |   | 4,380        |   |                  |   |           |   |                |   | -                              |   | 4,380                          |   |       |
| Net Incoming Resources Before Other Recognised Gains and Losses | 151,750      |   | 151,750                          |   | (9,370)                          |   |                         |   | (25,390)     |   |                  |   |           |   |                |   | (3,583)                        |   | (19,203)                       |   |       |
| Other Recognised Gains and Losses                               |              |   |                                  |   |                                  |   |                         |   |              |   |                  |   |           |   |                |   |                                |   |                                |   |       |
| Gain/(Loss) on disposal of assets                               | -            |   | -                                |   | 5,710                            |   |                         |   | -            |   |                  |   |           |   |                |   | -                              |   | -                              |   |       |
| Net Movement In Funds                                           | 151,750      |   | 151,750                          |   | (3,660)                          |   |                         |   | (25,390)     |   |                  |   |           |   |                |   | (3,583)                        |   | (19,203)                       |   |       |
| Reconciliation of funds                                         |              |   |                                  |   |                                  |   |                         |   |              |   |                  |   |           |   |                |   |                                |   |                                |   |       |
| Total funds brought forward                                     | 689,118      |   | 689,118                          |   | 692,778                          |   |                         |   | 65,611       |   |                  |   |           |   |                |   | 49,292                         |   | 214,574                        |   |       |
| Total funds carried forward                                     | 840,868      |   | 840,868                          |   | 689,118                          |   |                         |   | 40,221       |   |                  |   |           |   |                |   | 45,709                         |   | 195,371                        |   |       |



**NORTH AYRSHIRE WOMEN'S AID**

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

**17 Analysis of Expenditure**

|                                                  | Charitable<br>Activities<br>£ | Support<br>Costs<br>£ | Governance<br>Costs<br>£ | Total Year<br>Ended<br>31.03.25<br>£ | Charitable<br>Activities<br>£ | Support<br>Costs<br>£ | Governance<br>Costs<br>£ | Total Year<br>Ended<br>31.03.24<br>£ |
|--------------------------------------------------|-------------------------------|-----------------------|--------------------------|--------------------------------------|-------------------------------|-----------------------|--------------------------|--------------------------------------|
| <b>Restricted</b>                                |                               |                       |                          |                                      |                               |                       |                          |                                      |
| Staff costs                                      | 141,973                       | -                     | -                        | 141,973                              | 147,385                       | -                     | -                        | 147,385                              |
| Rent, rates and insurance                        | 3,825                         | -                     | -                        | 3,825                                | 4,250                         | -                     | -                        | 4,250                                |
| Light and heat                                   | 1,080                         | -                     | -                        | 1,080                                | 1,200                         | -                     | -                        | 1,200                                |
| Advertising and publicity                        | 270                           | -                     | -                        | 270                                  | 300                           | -                     | -                        | 300                                  |
| Training                                         | 2,928                         | -                     | -                        | 2,928                                | 3,253                         | -                     | -                        | 3,253                                |
| Telephone                                        | 1,071                         | -                     | -                        | 1,071                                | 1,190                         | -                     | -                        | 1,190                                |
| Other office costs                               | 4,960                         | -                     | -                        | 4,960                                | 5,114                         | -                     | -                        | 5,114                                |
| Travel and subsistence                           | 1,180                         | -                     | -                        | 1,180                                | 1,311                         | -                     | -                        | 1,311                                |
| Events & activities                              | 2,068                         | -                     | -                        | 2,068                                | 2,206                         | -                     | -                        | 2,206                                |
| Consultancy                                      | 2,990                         | -                     | -                        | 2,990                                | 3,322                         | -                     | -                        | 3,322                                |
| General charges                                  | 144                           | -                     | -                        | 144                                  | 60                            | -                     | -                        | 60                                   |
|                                                  | <b>162,489</b>                | <b>-</b>              | <b>-</b>                 | <b>162,489</b>                       | <b>169,591</b>                | <b>-</b>              | <b>-</b>                 | <b>169,591</b>                       |
| <b>Unrestricted</b>                              |                               |                       |                          |                                      |                               |                       |                          |                                      |
| Staff costs                                      | 301,713                       | 43,102                | -                        | 344,815                              | 350,647                       | 39,829                | -                        | 390,476                              |
| Other employment costs                           | -                             | -                     | -                        | -                                    | -                             | 10,529                | -                        | 10,529                               |
| Rent, rates and insurance                        | 147,501                       | 32,378                | -                        | 179,879                              | 153,536                       | 33,703                | -                        | 187,239                              |
| Light and heat                                   | 38,679                        | 5,526                 | -                        | 44,205                               | 37,540                        | 4,171                 | -                        | 41,711                               |
| Repairs and renewals                             | 30,298                        | 30,298                | -                        | 60,596                               | 52,037                        | -                     | -                        | 52,037                               |
| Advertising and publicity                        | 3,289                         | -                     | -                        | 3,289                                | 6,711                         | -                     | -                        | 6,711                                |
| Training                                         | 1,684                         | -                     | -                        | 1,684                                | 3,520                         | -                     | -                        | 3,520                                |
| Telephone                                        | 15,076                        | 2,660                 | -                        | 17,736                               | 23,315                        | 4,114                 | -                        | 27,429                               |
| Other office costs                               | 10,108                        | 10,108                | -                        | 20,217                               | 18,075                        | -                     | -                        | 18,075                               |
| Equipment hire                                   | 11,257                        | -                     | -                        | 11,257                               | 10,267                        | -                     | -                        | 10,267                               |
| Travel and subsistence                           | 9,404                         | 1,659                 | -                        | 11,063                               | 10,153                        | -                     | -                        | 10,153                               |
| Hardship payments                                | 9,580                         | -                     | -                        | 9,580                                | 4,377                         | -                     | -                        | 4,377                                |
| Events & activities                              | 12,168                        | -                     | -                        | 12,168                               | 6,746                         | -                     | -                        | 6,746                                |
| Book-keeping, payroll bureau & other accountancy | -                             | 5,904                 | -                        | 5,904                                | 5,632                         | -                     | -                        | 5,632                                |
| Auditor's remuneration                           | -                             | 1,500                 | 6,300                    | 7,800                                | 1,500                         | -                     | 6,300                    | 7,800                                |
| Consultancy                                      | -                             | 5,825                 | -                        | 5,825                                | 7,781                         | -                     | -                        | 7,781                                |
| Legal and professional fees                      | -                             | 413                   | -                        | 413                                  | 36,800                        | -                     | -                        | 36,800                               |
| Subscriptions                                    | 3,738                         | -                     | -                        | 3,738                                | 2,255                         | -                     | -                        | 2,255                                |
| General charges                                  | 18,098                        | 7,387                 | -                        | 25,485                               | 20,281                        | 3,760                 | -                        | 24,041                               |
| Profit on sale of assets                         | -                             | -                     | -                        | -                                    | (5,710)                       | -                     | -                        | (5,710)                              |
|                                                  | <b>612,592</b>                | <b>146,761</b>        | <b>6,300</b>             | <b>765,653</b>                       | <b>745,463</b>                | <b>96,106</b>         | <b>6,300</b>             | <b>847,869</b>                       |
| <b>Designated</b>                                |                               |                       |                          |                                      |                               |                       |                          |                                      |
| Repairs and renewals                             | -                             | -                     | -                        | -                                    | 360                           | -                     | -                        | 360                                  |
| Other office costs                               | -                             | -                     | -                        | -                                    | 3,565                         | -                     | -                        | 3,565                                |
| Hardship payments                                | 3,583                         | -                     | -                        | 3,583                                | 297                           | -                     | -                        | 297                                  |
| General charges                                  | -                             | -                     | -                        | -                                    | 66                            | -                     | -                        | 66                                   |
| Profit on sale of assets                         | -                             | -                     | -                        | -                                    | 1,204                         | -                     | -                        | 1,204                                |
| Depreciation                                     | -                             | 29,770                | -                        | 29,770                               | -                             | 28,385                | -                        | 28,385                               |
|                                                  | <b>3,583</b>                  | <b>29,770</b>         | <b>-</b>                 | <b>33,353</b>                        | <b>5,492</b>                  | <b>28,385</b>         | <b>-</b>                 | <b>33,877</b>                        |
| <b>Total</b>                                     | <b>778,664</b>                | <b>176,531</b>        | <b>6,300</b>             | <b>961,495</b>                       | <b>920,546</b>                | <b>124,491</b>        | <b>6,300</b>             | <b>1,051,337</b>                     |

# NORTH AYRSHIRE WOMEN'S AID

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

### 18 Reconciliation of net movement in funds to net cash flow from operating activities

|                                               | 2025           | 2024           |
|-----------------------------------------------|----------------|----------------|
|                                               | £              | £              |
| Net movement in funds                         | 135,718        | 18,833         |
| Add back depreciation charge                  | 29,770         | 28,385         |
| Deduct interest income                        | (6,517)        | (67)           |
| Deduct gains / Add back losses on investments | -              | (4,506)        |
| (Increase)/Decrease in debtors                | 14,817         | (40,822)       |
| Increase/(Decrease) in creditors              | 8,199          | (7,532)        |
| <b>Net cash used in operating activities</b>  | <b>181,987</b> | <b>(5,709)</b> |

### 19 Analysis of cash and cash equivalents

|                                        | 2025           | 2024           |
|----------------------------------------|----------------|----------------|
|                                        | £              | £              |
| Cash in hand                           | 646            | 1,166          |
| Cash at bank                           | 994,490        | 809,846        |
| Overdraft facility repayable on demand | -              | -              |
| <b>Total cash and cash equivalents</b> | <b>995,136</b> | <b>811,012</b> |

### 20 Analysis of changes in net debt

|                                            | At<br>01.04.24 | Cashflows      | Debt<br>Ageing | At<br>31.03.25 |
|--------------------------------------------|----------------|----------------|----------------|----------------|
| Cash in hand                               | 1,166          | (520)          | -              | 646            |
| Cash at bank                               | 809,846        | 184,644        | -              | 994,490        |
| Overdraft facility payable on demand       | -              | -              | -              | -              |
|                                            | <b>811,012</b> | <b>184,124</b> | <b>-</b>       | <b>995,136</b> |
| Loans falling due within one year          | -              | -              | -              | -              |
| Loans falling due after more than one year | -              | -              | -              | -              |
| Finance lease obligations                  | -              | -              | -              | -              |

The cashflow Statement comparative figures have been restated from the prior year figures due to a calculation error occurring in the prior year Financial Statements.

# NORTH AYRSHIRE WOMEN'S AID

## INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2025

|                                                          | 2025    |                | 2024    |               |
|----------------------------------------------------------|---------|----------------|---------|---------------|
|                                                          | £       | £              | £       | £             |
| <b>Income</b>                                            |         |                |         |               |
| Donations, contributions and other income                | 14,446  |                | 6,883   |               |
| Scottish Government funding                              | 117,479 |                | 89,019  |               |
| Local Authority funding                                  | 399,846 |                | 399,846 |               |
| Other grant funding                                      | 35,000  |                | 76,820  |               |
| Housing benefit                                          | 504,165 |                | 473,459 |               |
| Refuge income                                            | 14,760  |                | 10,076  |               |
| Investment income                                        | 6,517   |                | 67      |               |
| Other income                                             | 5,000   |                | 14,000  |               |
|                                                          |         | 1,097,213      |         | 1,070,170     |
| <b>Expenditure</b>                                       |         |                |         |               |
| Staff costs                                              | 486,787 |                | 537,861 |               |
| Other employment costs                                   | -       |                | 10,529  |               |
| Rent, rates and insurance                                | 183,704 |                | 191,489 |               |
| Light and heat                                           | 45,285  |                | 42,911  |               |
| Repairs and renewals                                     | 60,596  |                | 52,397  |               |
| Advertising and publicity                                | 3,559   |                | 7,011   |               |
| Training                                                 | 4,612   |                | 6,773   |               |
| Telephone                                                | 18,807  |                | 28,619  |               |
| Other office costs                                       | 25,176  |                | 26,754  |               |
| Equipment hire                                           | 11,257  |                | 10,267  |               |
| Travel and subsistence (including Vehicle running costs) | 12,243  |                | 11,464  |               |
| Hardship payments                                        | 13,163  |                | 4,674   |               |
| Events & activities                                      | 14,236  |                | 8,952   |               |
| Book-keeping, payroll bureau & other accountancy         | 5,904   |                | 5,632   |               |
| Auditor's remuneration                                   | 7,800   |                | 7,800   |               |
| Consultancy                                              | 8,815   |                | 11,103  |               |
| Legal and professional fees                              | 413     |                | 36,800  |               |
| Care Inspectorate fees                                   | 3,738   |                | 2,255   |               |
| General charges                                          | 25,629  |                | 24,167  |               |
| Profit on sale of assets                                 | -       |                | (4,506) |               |
| Depreciation                                             | 29,770  |                | 28,385  |               |
|                                                          |         | 961,495        |         | 1,051,337     |
| <b>Result for year</b>                                   |         | <b>135,718</b> |         | <b>18,833</b> |

This page does not form part of the statutory financial statements.