

Western Isles Women's Aid

Scotland · Charity number SC019639

Details

Status	Active
Legal form	Unincorporated association
Registered	1991-01-14
Register	View on the OSCR register

Contact

Address	53A Bayhead Stornoway Isle of Lewis HS1 2DZ
Website	www.westernisleswomensaid.co.uk

Activities

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: The charity will be wound up shortly as its assets and liabilities have been transferred to Western Isles Women's Aid SCIO (SC048724).

Beneficiaries: 'Children or young people', 'Older People', 'Other defined groups'

Objectives: The objectives of the Association shall be:- (a) To provide temporary refuge on request to women and their children (if any) where the women have suffered abUSE, mental, physical or sexual in a domestic situation or otherwise. (b) To offer support, advice and help to all women and their children who continue that support for as long as it is required. (c) To encourage women to determine their own futures and to support them in any decisions. (d) To recognise and care for the educational and emotional needs of the children involved. (e) To communicate with statutory authorities and other agencies and to encourage them to recognise their obligations, legal and otherwise, to abused women and their children (if any) and to work towards the prevention, of abuse and the relief of suffering. (f) Mindful of the fact that abuse - mental, physical and sexual - is the result of the position of women in society, to promote education and to inform the community and their representatives with respect to the abuse of Women and its prevention. (g) To collate relevant facts in the form of statistics and to encourage and initiate research and publicity with regard to the causes, the prevention and the relief of such suffering and abuse. (h) To identify, research and oampaign around the housing needs of abused/ homeless women and their dependents (i) To provide appropriate' ongoing training both for ourselves and other women in all areas pertaining to women's needs.

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees	
2025-03-31		£0	£0	-	0
2024-03-31		£0	£0	-	0
2023-03-31		£0	£0	-	0
2022-03-31		£0	£218,945	-	0
2021-03-31		£169,027	£129,193	-	2

Western Isles Women's Aid

Scotland - Charity number SC019639

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
WESTERN ISLES WOMEN'S AID

CIB Services
Chartered Accountants
63 Kenneth Street
Stornoway
Isle of Lewis
Western Isles
HS1 2DS

WESTERN ISLES WOMEN'S AID
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

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WESTERN ISLES WOMEN'S AID
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

The trustees 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal objects of the Association are:

- to provide temporary refuge on request to women and their children where the women have suffered abuse in a domestic situation or otherwise; and
- to offer support, advice and assistance to all women and their children who contact the Association and to continue that support for as long as required.

The Association aims to meet its objectives by:

- operating and maintaining the refuge property, which provides a temporary refuge on request to abused women and their children.
- offering support, advice and assistance to all women and their children who contact the Association.
- encouraging women to determine their own futures and to support them in any decisions they take, and to recognise and care for the educational and emotional needs of the children involved.
- communicating with statutory authorities and other agencies to encourage them to recognise their obligations, legal and otherwise to abused women and their children and to work towards the prevention of abuse and the relief of suffering.
- promoting education and informing the community and their representatives with respect to the abuse of women and its prevention.
- collating statistics and initiating research and publicity with regard to the causes, prevention and relief of such suffering and abuse.
- identifying, researching and campaigning around the housing needs of abused/homeless women and their dependants.
- providing ongoing training for women in all areas pertaining to women's needs.

The main aims of the Association's Children and Young People's Service are:-

- to increase the access of children and young people to Women's Aid services;
- to provide a wide range of specialist support services that meet the diverse needs of children and young people experiencing domestic abuse;
- to ensure that Women's Aid services for children and young people meet recommended practice standards;
- to ensure that children and young people are able to inform service developments and that they have opportunities to participate in the ongoing evaluation of services provided;
- to work in partnership with other professionals and services.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The charity was dormant during the year ended 31 March 2025.

FINANCIAL REVIEW

Financial position

The charity's assets and liabilities were transferred to Western Isles Women's Aid SCIO (Scottish charity number SC048724) on 1 April 2021.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Association, which is a recognised charity in Scotland, is an unincorporated association and is operated under the terms of its constitution dated 24 June 1996. It was registered as a Scottish charity with effect from 14 January 1991.

The Association has set up a Scottish Charitable Incorporated Organisation ('SCIO') named Western Isles Women's Aid SCIO (Scottish charity number SC048724).

The assets and liabilities of the Association were transferred to Western Isles Women's Aid SCIO on 1 April 2021.

WESTERN ISLES WOMEN'S AID
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The management of the Association is the responsibility of the office bearers and committee members who are appointed under the terms of the constitution by the Association's members at the annual general meeting. The Association's committee members are also charity trustees for the purposes of charity law.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
SC019639

Principal address

53A Bayhead
Stornoway
Isle of Lewis
HS1 2DZ

Trustees

S Robson (resigned 3.10.24)
L Graham
A Campbell (resigned 3.10.24)
B Ziehm (resigned 3.10.24)
M A Macdonald (appointed 3.10.24)
K Lamont Smith (appointed 3.10.24)
M Mackenzie (appointed 3.10.24)
A Milligan (appointed 3.10.24)

Independent Examiner

John E Moffat BA FCA
CIB Services
Chartered Accountants
63 Kenneth Street
Stornoway
Isle of Lewis
Western Isles
HS1 2DS

Bankers

Bank of Scotland
47 Cromwell Street
Stornoway
Isle of Lewis
HS1 2DE

Approved by order of the board of trustees on 19 March 2026 and signed on its behalf by:

L Graham - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WESTERN ISLES WOMEN'S AID

I report on the accounts for the year ended 31 March 2025 set out on pages four to eight.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

John E Moffat BA FCA
The Institute of Chartered Accountants in England and Wales

CIB Services
Chartered Accountants
63 Kenneth Street
Stornoway
Isle of Lewis
Western Isles
HS1 2DS

20 March 2026

WESTERN ISLES WOMEN'S AID
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	31.3.25 Total funds £	31.3.24 Total funds £
NET INCOME		-	-
RECONCILIATION OF FUNDS			
Total funds brought forward		-	-
TOTAL FUNDS CARRIED FORWARD		<u>-</u>	<u>-</u>

The notes form part of these financial statements

WESTERN ISLES WOMEN'S AID

BALANCE SHEET
31 MARCH 2025

	Notes	31.3.25 Total funds £	31.3.24 Total funds £
NET CURRENT ASSETS		-	-
TOTAL ASSETS LESS CURRENT LIABILITIES		-	-
NET ASSETS		-	-
FUNDS	5	-	-
TOTAL FUNDS		-	-

The financial statements were approved by the Board of Trustees and authorised for issue on 19 March 2026 and were signed on its behalf by:

L Graham - Trustee

M A Macdonald - Trustee

The notes form part of these financial statements

WESTERN ISLES WOMEN'S AID

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

1. STATUTORY INFORMATION

Western Isles Women's Aid is an unincorporated charity registered in Scotland. The charity's registered number and principal address can be found in the Report of the Trustees.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

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

Going concern

The activities of the charity have been affected by the impact of the COVID-19 pandemic and the trustees have assessed the charity's ability to continue as a going concern.

The management team have prepared projections which reflect the financial impact of the coronavirus crisis on the charity. The trustees have reviewed the projections and, based on this review, have a reasonable expectation that the charity has adequate resources to continue in operation for a period of at least 12 months from the approval of the financial statements. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions that affect the amounts reported for assets, liabilities, income and expenditure.

The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in future periods should it affect future periods.

The estimates and assumptions which carry a higher degree of risk of causing a material adjustment to the carrying amount of assets and liabilities are as follows:

Useful economic lives of tangible fixed assets

The annual depreciation charge for tangible fixed assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. They are amended when necessary to reflect current estimates, future investment, economic utilisation and the physical condition of the assets.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

WESTERN ISLES WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

2. ACCOUNTING POLICIES - continued

Fund accounting

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Total funds £
NET INCOME	-
TOTAL FUNDS CARRIED FORWARD	- <u><u> </u></u>

5. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
TOTAL FUNDS	<u> </u> - <u><u> </u></u>	<u> </u> - <u><u> </u></u>	<u> </u> - <u><u> </u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
TOTAL FUNDS	<u> </u> - <u><u> </u></u>	<u> </u> - <u><u> </u></u>	<u> </u> - <u><u> </u></u>

FUNDS

General fund

The general fund represents unrestricted funds which the trustees are free to use in accordance with the charitable objects.

WESTERN ISLES WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

7. PERMANENT ENDOWMENTS

The charity does not have any permanent endowments.