

REGISTERED COMPANY NUMBER: SC305806 (Scotland)
REGISTERED CHARITY NUMBER: SC037634

Report of the Trustees and
Unaudited Financial Statements For The Year Ended 31st March 2025
for
COMMUNITY VIOLENCE AND ABUSE
SUPPORT SERVICE

Goldwells
15-17 High Street
Kingussie
Inverness-Shire
PH21 1HS

COMMUNITY VIOLENCE AND ABUSE
SUPPORT SERVICE

Contents of the Financial Statements
For The Year Ended 31st March 2025

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8 to 9
Notes to the Financial Statements	10 to 14
Detailed Statement of Financial Activities	15

COMMUNITY VIOLENCE AND ABUSE
SUPPORT SERVICE

Report of the Trustees
For The Year Ended 31st March 2025

CoVASS presents its Trustees' Report for the year ended 31st March 2025. The trustees who are also directors of the charity for the purposes of the Companies Act 2006, submit this report together with the financial statements for the year.

The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Throughout the year, CoVASS has continued to deliver support to individuals affected by violence, abuse and severe social vulnerability, maintaining a flexible and person-centred approach that recognises the complexity of each individual's circumstances.

COMMUNITY VIOLENCE AND ABUSE SUPPORT SERVICE

Report of the Trustees
For The Year Ended 31st March 2025

Objectives and activities

Missions and Objectives

CoVASS exists to provide safe accommodation and practical and emotional support to individuals experiencing vulnerability as a result of violence or abuse.

The charity's objectives are to:

- Provide secure and dignified emergency accommodation
- Offer tailored emotional and practical support
- Assist individuals towards long-term stability, independence and permanent housing

During the year under review, CoVASS provided accommodation and support to **eight individuals**.

Activities and Achievements

1. Emergency Accommodation and Support

During the reporting period, CoVASS supported **eight individuals** through its accommodation and support services. Each case required an individualised approach, recognising that recovery and reintegration cannot be confined to a fixed timescale.

A significant challenge during the year related to accommodation located in **Thurso**. Several individuals experienced difficulties integrating into the local community, reporting feelings of isolation and social rejection, which negatively affected their wellbeing.

As a result:

- **Three individuals were re-accommodated in properties in other localities** due to difficulties experienced within the local social environment in Thurso.
- These relocations required additional logistical coordination and increased costs.

Despite these challenges, CoVASS ensured continuity of support and prioritised the safety and wellbeing of clients at all times.

In addition to accommodation-based support, CoVASS has also responded to a number of telephone enquiries during the year. These calls have provided advice, reassurance and guidance to individuals seeking help, as well as signposting and referring callers to other agencies or charities where a different or more appropriate form of support was required.

As part of its wider support role, CoVASS also assisted with practical tasks where required, including support with client relocations and ad hoc assistance with food donations. These activities, while often informal, played an important role in stabilising individuals during periods of transition and alleviating immediate practical hardship.

2. Positive Outcomes and Success Stories

Despite operational and environmental challenges, the year saw strong positive outcomes for a number of individuals supported by the charity.

- **Four of the eight individuals supported** successfully moved on to **their own permanent and stable accommodation**.
- These outcomes demonstrate the effectiveness of CoVASS's support model in helping individuals move beyond crisis situations towards long-term independence.

Where required, CoVASS continued to provide follow-up support to ensure a smooth transition and reduce the risk of repeat homelessness or vulnerability.

3. Transportation Challenges

The lack of a dedicated vehicle remains a significant operational challenge for CoVASS.

Without access to a van for:

- Emergency relocations
- Client moves
- Furniture transport and property setup,

the charity has been required to rely on short-notice vehicle hire. This has created two key difficulties:

COMMUNITY VIOLENCE AND ABUSE SUPPORT SERVICE

Report of the Trustees For The Year Ended 31st March 2025

- Delays, as rental vehicles are often not immediately available and may take several days to be delivered
- Increased costs, placing additional strain on the charity's limited financial resources

This continues to affect the charity's ability to respond swiftly in urgent situations.

4. Accommodation Challenges: Thurso Properties

The accommodation located in Thurso has presented ongoing challenges during the year. In addition to integration difficulties experienced by clients, the need to relocate individuals has had financial implications.

The trustees recognise that maintaining accommodation in locations where clients struggle to integrate presents both operational and financial risks. As a result, the long-term sustainability of these properties is currently under review.

Difficulties and Risks

During the year, the trustees identified the following key challenges:

- Absence of a dedicated transport vehicle
- Financial pressure caused by urgent vehicle hire
- Social isolation and rejection experienced by clients in certain locations
- Increased costs associated with relocating clients

The trustees continue to monitor these risks closely and consider mitigation strategies where possible.

Structure, Governance and Management

CoVASS is governed by a Board of Trustees, who are also directors of the charity for the purposes of the Companies Act 2006. The trustees are responsible for the overall governance, strategic direction and financial oversight of the organisation, ensuring that it operates in line with its charitable objectives and in compliance with all relevant legal and regulatory requirements.

The Board of Trustees has collective responsibility for setting strategic priorities, monitoring performance and safeguarding the effective and responsible use of the charity's resources. Trustees regularly review the charity's activities and assess potential risks, with particular attention given to client wellbeing, accommodation standards and financial sustainability.

Due to the size and nature of the organisation, trustees remain closely involved in operational oversight, while day-to-day activities are carried out by a small staff team. This structure allows for responsive decision-making, particularly in relation to emergency accommodation and client relocations.

In recent years, CoVASS has operated with limited staffing capacity, which has placed additional pressure on both trustees and existing staff. In response to this, the trustees are actively considering ways to strengthen operational capacity through the involvement of volunteers, including individuals offering professional expertise, placement or trainee roles, and community volunteers.

In addition, CoVASS is exploring closer collaboration with other agencies and charities in order to provide appropriate support in more complex or high-risk cases, ensuring that clients receive the most suitable assistance while maintaining the sustainability of the service.

The trustees continue to review governance arrangements to ensure they remain appropriate, proportionate and effective for the scale of the charity's activities.

COMMUNITY VIOLENCE AND ABUSE SUPPORT SERVICE

Report of the Trustees
For The Year Ended 31st March 2025

Achievements and performance

Future Initiatives

Looking ahead, CoVASS remains focused on:

- Reviewing its accommodation strategy, particularly in relation to the sustainability of properties in Thurso
- Seeking funding opportunities to acquire a dedicated vehicle
- Supporting clients towards long-term stable accommodation
- Ensuring the financial sustainability of the charity while maintaining flexibility to respond to emergencies

Conclusion

CoVASS remains committed to supporting individuals affected by violence and abuse with compassion, integrity and flexibility.

The successful transition of **four individuals into permanent accommodation** during the year demonstrates the positive impact of the charity's work, despite operational and financial challenges.

The trustees remain dedicated to reviewing and adapting the charity's approach to ensure that CoVASS continues to provide effective, sustainable and person-centred support.

Financial review

Reserves policy

The total reserves now stand at £9,435 with £930 of restricted and £8,505 in unrestricted reserves.

Structure, governance and management

Governing document

Community Violence & Abuse Support Service is a company limited by guarantee and a registered charity governed by its memorandum and articles of association.

Recruitment and appointment of new trustees

CoVASS operates under a management committee structure, with office bearers being proposed and elected by the membership which meets six times a year.

Reference and administrative details

Registered Company number

SC305806 (Scotland)

Registered Charity number

SC037634

Registered office

4 King Street
Nairn
IV12 4PD

Trustees

Miss L Prescott
Mr D Mshelia
Mr N Dobrivojevic Trustee

COMMUNITY VIOLENCE AND ABUSE
SUPPORT SERVICE

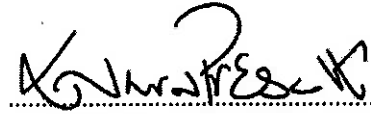
Report of the Trustees
For The Year Ended 31st March 2025

Reference and administrative details

Independent Examiner

Goldwells
15-17 High Street
Kingussie
Inverness-Shire
PH21 1HS

Approved by order of the board of trustees on **18th March 2026** and signed on its behalf by:



Miss L Prescott - Trustee

Independent Examiner's Report to the Trustees of
Community Violence and Abuse
Support Service

I report on the accounts for the year ended 31st March 2025 set out on pages seven to fourteen.

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.

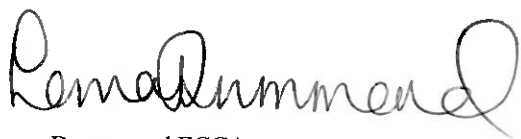
Independent examiner's statement

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.



Lorna Drummond FCCA
The Association of Chartered Certified Accountants

Goldwells
15-17 High Street
Kingussie
Inverness-Shire
PH21 1HS

Date: 18th March 2026

**COMMUNITY VIOLENCE AND ABUSE
SUPPORT SERVICE**

Statement of Financial Activities
For The Year Ended 31st March 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
Income and endowments from					
Charitable activities					
Safe House		65,827	-	65,827	54,294
Investment income	2	114	-	114	179
Other income		-	-	-	562
Total		<u>65,941</u>	<u>-</u>	<u>65,941</u>	<u>55,035</u>
Expenditure on					
Charitable activities					
Aviemore & Nairn Centres		1,175	-	1,175	719
Management, admin/services support		29,185	34	29,219	39,480
Safe House		34,189	-	34,189	19,715
Total		<u>64,549</u>	<u>34</u>	<u>64,583</u>	<u>59,914</u>
NET INCOME/(EXPENDITURE)		1,392	(34)	1,358	(4,879)
Reconciliation of funds					
Total funds brought forward		8,505	930	9,435	14,314
Total funds carried forward		<u>9,897</u>	<u>896</u>	<u>10,793</u>	<u>9,435</u>

The notes form part of these financial statements

COMMUNITY VIOLENCE AND ABUSE
SUPPORT SERVICE

Balance Sheet
31st March 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
Fixed assets					
Tangible assets	6	-	184	184	218
Current assets					
Cash at bank and in hand		11,109	712	11,821	12,372
Creditors					
Amounts falling due within one year	7	(1,212)	-	(1,212)	(3,155)
Net current assets		<u>9,897</u>	<u>712</u>	<u>10,609</u>	<u>9,217</u>
Total assets less current liabilities		<u>9,897</u>	<u>896</u>	<u>10,793</u>	<u>9,435</u>
NET ASSETS		<u>9,897</u>	<u>896</u>	<u>10,793</u>	<u>9,435</u>
Funds	8				
Unrestricted funds				9,897	8,505
Restricted funds				<u>896</u>	<u>930</u>
Total funds				<u>10,793</u>	<u>9,435</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

COMMUNITY VIOLENCE AND ABUSE
SUPPORT SERVICE

Balance Sheet - continued
31st March 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on18 March 2026..... and were signed on its behalf by:



Miss L Prescott - Trustee

The notes form part of these financial statements

COMMUNITY VIOLENCE AND ABUSE
SUPPORT SERVICE

Notes to the Financial Statements
For The Year Ended 31st March 2025

1. Accounting policies

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

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.

2. Investment income

	2025	2024
	£	£
Bank interest received	<u>114</u>	<u>179</u>

3. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	<u>34</u>	<u>39</u>

COMMUNITY VIOLENCE AND ABUSE
SUPPORT SERVICE

Notes to the Financial Statements - continued
For The Year Ended 31st March 2025

4. Trustees' remuneration and benefits

There was trustees' net remuneration or other benefits for the year ended 31 March 2025 totalling £18,343. (2024 - £24,905).

Trustees' expenses

There were no trustees expenses paid during the year to 31st March 2024. (2023 - nil)

5. Staff costs

The average monthly number of employees during the year was as follows:

	2025	2024
Administrator	1	1
Support	2	2
	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

6. Tangible fixed assets

	Plant and machinery £	Furniture & equipment £	Computer equipment £	Totals £
Cost				
At 1st April 2024 and 31st March 2025	<u>523</u>	<u>1,910</u>	<u>4,241</u>	<u>6,674</u>
Depreciation				
At 1st April 2024	477	1,738	4,241	6,456
Charge for year	<u>8</u>	<u>26</u>	<u>-</u>	<u>34</u>
At 31st March 2025	<u>485</u>	<u>1,764</u>	<u>4,241</u>	<u>6,490</u>
Net book value				
At 31st March 2025	<u>38</u>	<u>146</u>	<u>-</u>	<u>184</u>
At 31st March 2024	<u>46</u>	<u>172</u>	<u>-</u>	<u>218</u>

COMMUNITY VIOLENCE AND ABUSE
SUPPORT SERVICE

Notes to the Financial Statements - continued
For The Year Ended 31st March 2025

7. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	-	1,998
Social security and other taxes	77	77
Accrued expenses	1,135	1,080
	<u>1,212</u>	<u>3,155</u>

8. Movement in funds

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	8,505	1,392	9,897
Restricted funds			
Restricted	930	(34)	896
TOTAL FUNDS	<u>9,435</u>	<u>1,358</u>	<u>10,793</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	65,941	(64,549)	1,392
Restricted funds			
Restricted	-	(34)	(34)
TOTAL FUNDS	<u>65,941</u>	<u>(64,583)</u>	<u>1,358</u>

COMMUNITY VIOLENCE AND ABUSE
SUPPORT SERVICE

Notes to the Financial Statements - continued
For The Year Ended 31st March 2025

8. Movement in funds - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	13,345	(4,840)	8,505
Restricted funds			
Restricted	969	(39)	930
TOTAL FUNDS	<u>14,314</u>	<u>(4,879)</u>	<u>9,435</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	55,035	(59,875)	(4,840)
Restricted funds			
Restricted	-	(39)	(39)
TOTAL FUNDS	<u>55,035</u>	<u>(59,914)</u>	<u>(4,879)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	13,345	(3,448)	9,897
Restricted funds			
Restricted	969	(73)	896
TOTAL FUNDS	<u>14,314</u>	<u>(3,521)</u>	<u>10,793</u>

COMMUNITY VIOLENCE AND ABUSE
SUPPORT SERVICE

Notes to the Financial Statements - continued
For The Year Ended 31st March 2025

8. Movement in funds - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	120,976	(124,424)	(3,448)
Restricted funds			
Restricted	-	(73)	(73)
TOTAL FUNDS	<u>120,976</u>	<u>(124,497)</u>	<u>(3,521)</u>

9. Related party disclosures

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

**COMMUNITY VIOLENCE AND ABUSE
SUPPORT SERVICE**

Detailed Statement of Financial Activities
For The Year Ended 31st March 2025

	2025 £	2024 £
Income and endowments		
Investment income		
Bank interest received	114	179
Charitable activities		
Safe house income	65,827	54,294
Other income		
Sundry income	-	562
Total incoming resources	<u>65,941</u>	<u>55,035</u>
Expenditure		
Charitable activities		
Office costs	135	2,390
Telephone and internet	1,175	719
Safe house expenses	34,189	19,715
Support expenses	8,237	8,803
	<u>43,736</u>	<u>31,627</u>
Support costs		
Management		
Wages	18,344	25,563
Insurance	507	633
Postage and stationery	68	115
Printing, publish & adv	517	392
Sundries	173	406
Fixtures & fittings depn	8	8
Furniture & equipment depn	26	31
	<u>19,643</u>	<u>27,148</u>
Finance		
Bank charges	64	62
Governance costs		
Accountancy and legal fees	1,140	1,077
Total resources expended	<u>64,583</u>	<u>59,914</u>
Net income/(expenditure)	<u><u>1,358</u></u>	<u><u>(4,879)</u></u>

This page does not form part of the statutory financial statements

