

# Renfrewshire Women's Aid (SCIO)

Scotland · Charity number SC047434

## Details

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Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2017-05-19
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address	64 Espedair Street Paisley PA2 6RW
Website	<a href="http://www.renfrewshirewomensaid.co.uk">www.renfrewshirewomensaid.co.uk</a>

## Activities

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

**Purposes:** 'the promotion of equality and diversity', 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

**What the charity does:** The charity is committed to providing support, information and help to any woman, child or young person who asks for help. It achieves this by providing temporary refuge accommodation for women and their children where the women have suffered abuse (mental, physical or sexual) in their home or within a relationship with a partner or ex partner.

**Beneficiaries:** 'Children or young people', 'Older People', 'People with disabilities or health problems', 'People with a particular ethnic or racial origin', 'Other defined groups'

**Objectives:** The relief of women, children and young people who have experienced or an in fear of domestic abuse perpetrated by partners or ex-partners by: (i) the provision of temporary refuge accommodation. (ii) providing support and information on access to other services. (iii) providing structured supportive opportunities to allow these women, children and young people to make choices for their future. (iv) liaising with other services, including the police, and advocating for women, children and young people affected by domestic abuse within legal and other protection services.

## Geography

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

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£724,826	£666,773	-	8
2024-03-31	£556,456	£601,470	-	9
2023-03-31	£510,451	£550,657	-	9
2022-03-31	£510,239	£544,245	-	8
2021-03-31	£558,474	£545,920	-	9

**Renfrewshire Women's Aid (SCIO)**

Scotland - Charity number SC047434

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# Accounts

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REGISTERED CHARITY NUMBER: SC047434

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025  
FOR  
RENFREWSHIRE WOMEN'S AID SCIO**

Azets Audit Services  
Chartered Accountant  
Statutory Auditor  
Titanium 1  
King's Inch Place  
Renfrew  
Glasgow  
PA4 8WF

**RENFREWSHIRE WOMEN'S AID SCIO**

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FOR THE YEAR ENDED 31 MARCH 2025**

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**RENFREWSHIRE WOMEN'S AID SCIO**

**CHAIRPERSON'S REPORT  
FOR THE YEAR ENDED 31 MARCH 2025**

Renfrewshire Women's Aid (SCIO) provides high quality, trauma-informed specialist support to Women, Children and Young People experiencing domestic abuse. Renfrewshire Women's Aid (SCIO) continues to provide our core services in person and telephone support via the advice centre and providing housing support to families living in refuge. The support group continued to meet fortnightly and continues to be led by the women attending. The Own My Life course has proved popular and is currently running a waiting list for both the daytime and evening course. Those who attended the Own My Life course provided very positive evaluations. The course aim is to support women to regain ownership of their lives after they have been in a relationship with an abuser. Survivors who attended the course in 2024/25 have said the following in their end of course evaluations: "It is a challenging emotional group but you will 1000% feel great after. You are supported throughout"; "It's a must if you want to move forward - go for it!"; "I don't know where I'd have been or came across in the future if I didn't have the opportunity to attend the course".

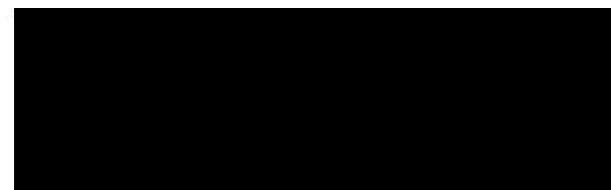
Renfrewshire Women's Aid (SCIO) were successful in applying to the National Lottery Community Fund for a refurbishment project for our refuge accommodation. The project - Painting a Bright Future in Refuge was awarded £178,784.00 over three years. The first instalment of £59,564.00 allowed the collective to refurbish the children and young people's support spaces in our refuge buildings and 3 of our refuge spaces.

We were also given year 2 instalment of the Circle Fund provided by Natwest in partnership with SafeLives. This provided £2,000 allowing us to provide emergency financial support to our clients to increase their safety, assist with recover and resettlement and immediate crisis intervention.

Renfrewshire Women's Aid (SCIO) participate in a variety of multi-Agency groups to develop positive working relationships with other agencies in Renfrewshire to further improve our support of service users. Collective members attend Renfrewshire Child Protection Voluntary Sector Forum, The Homeless Partnership, and Renfrewshire's Financial Harm Sub-Group. We are core members of Renfrewshire's Multi Agency Risk Assessment Conference (MARAC) which is a four weekly conference held to manage risk, share information and action plan to improve the safety of survivors of domestic abuse who have been identified as being at high risk of serious injury or homicide at the hands of their abuser. We offer an Independent Domestic Abuse Advocacy (IDAA) service to high-risk victims who have been identified as being at significant risk of serious harm or homicide to assess risk, safety plan and present the survivors views at the MARAC meeting. Our Independent Domestic Abuse Advocacy Service supported 55 domestic abuse survivors deemed to be at high risk of serious harm or homicide due to domestic abuse. RWA are members of Renfrewshire's Gender Based Violence strategy group which ensure Renfrewshire Council and partners meet the strategic objectives of Equally Safe- the Scottish Governments Strategy to eradicate Violence Against Women & Girls. In addition to attending the meetings, RWA contributes to the council's Equally Safe data collection feeding in data of the support provided to Women, Children and Young People in Renfrewshire affected by domestic abuse and other forms of gender-based violence.

Renfrewshire Women's Aid Children and Young People's support services continued to support children and young people affected by domestic abuse both in refuge and via outreach, including face to face support and outings to help survivors and their children rebuild the relationships affected by their exposure to domestic abuse. The group were also able to provide Christmas hampers for families living in refuge which provided much needed help when finances are stretched. In addition to providing support services, Renfrewshire Women's Aid (SCIO) delivered training and awareness raising sessions to a variety of partner agencies including Home Start Renfrewshire and Renfrewshire Recovery Across Mental Health (RAMH). Our trainer also delivered 4 training sessions for Scottish Women's Aid's induction programme for new Women's Aid workers in Scotland. Renfrewshire Women's Aid now also have a certificated Safe and Together Trainer, Safe and Together is a paradigm shift in the management of child protection in the context of domestic abuse and the trainer has already began to deliver the programme in partnership with colleagues in Renfrewshire Council and Scottish Women's Aid.

As our lease for our space at 29 Moss Street was coming to an end in April 2025, Renfrewshire Women's Aid were able to source alternative office space at 64 Espedair Street, Paisley and in consultation with the landlord the new support space offered much more space for supporting the Women, Children and Young People using our services at a more discrete location than our current space and we look forward to establishing ourselves in our new space.



15 December 2025

**RENFREWSHIRE WOMEN'S AID SCIO**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2025**

The trustees present their annual trustees' report together with the financial statements of the charity for the year ending 31 March 2025.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the charity's governing document, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

Renfrewshire Women's Aid:-

Is committed to providing support, information and help to any woman, child or young person who asks for help.

Has an open door policy and is committed through this policy to providing refuge accommodation for every woman who asks for it.

Is committed to providing temporary refuge accommodation for women and their children where the women have suffered abuse (mental, physical or sexual) in their home or within a relationship with a partner or ex partner.

Is committed to providing safe refuge accommodation for women and their children in order for them to be able to escape abuse, and to have support in deciding what to do next.

Is committed to offering support and information for any women and their children who may have left a temporary refuge.

Believes that all women, children and young people should have the right to safety from violence; therefore Renfrewshire Women's Aid does not condone physical abuse, bullying, threats or verbal abuse and seeks a non-violent environment throughout all our properties.

Considers refuge accommodation as the service user's own home. Women, children and young people staying there should ideally make decisions about everyday life in the refuge and be consulted about everyday decisions within the refuge.

Believes that women, children and young people in refuge should be able to stay as long as they need to, (within workable limits) and have the opportunity to make decisions free of pressure.

Recognises that because a woman seeks refuge accommodation, it does not always mean she wants to make a final break.

Aims to help women to make their decisions and not make those decisions for them. Believes that all women have an equal right to make decisions which affect their lives. Renfrewshire Women's Aid encourages self determination, and helps women regain the respect which they may well have lost through abuse.

Recognises that children and young people experiencing domestic abuse are individuals with their own experiences, rights and needs.

Is committed to ensuring that refuge accommodation is pleasant and safe for children and young people, and further that workers spend time with the children and young people as their needs are also vital.

Strives to make the office, refuge and play areas accessible to all children and young people and accessible to service users with mobility problems and disability.

Will work in partnership with relevant statutory and voluntary agencies to ensure the best outcome for women, children and young people who have experienced domestic abuse.

RENFREWSHIRE WOMEN'S AID SCIO

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2025

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims - continued**

Will continue to encourage the provision of permanent housing for women, children and young people who have experienced domestic abuse by liaising closely with housing providers.

Will act as a pressure group on behalf of women, children and young people who have experienced domestic abuse to encourage statutory authorities and other agencies to recognise their obligations, legal and otherwise, towards women, children and young people who experience domestic abuse.

Believes that women are abused because of the inferior position women have within society in general and within relationships with men in particular. Renfrewshire Women's Aid will promote the education of the community and their representatives with respect to the abuse of women and its prevention.

**Significant activities**

Our service is carefully tailored to the women and children who need it. We have been able to achieve this by listening to and learning from all those who seek help from Renfrewshire Women's Aid.

Refuge accommodation

Our refuge is a safe place where women can feel safe and secure whilst deciding what to do next. Our refuge comprises self-contained and fully furnished flats. During their stay we provide support workers for both them and their children.

Advice and information

We have a drop-in advice centre where women are welcome to call in and see someone or telephone for support and advice.

One to one support

We are dedicated to providing women with information so that they can make their own decision regarding their future. We will always listen without judgement and ensure that women have options available, in order to be in control of their lives.

Support of children and young people

We are also committed to supporting children and young people who experience domestic abuse. We believe it is important to recognise they are individuals who have their own needs and must be listened to in their own right. We are able to provide support workers who help with play sessions and trips for any children and young people in our refuge.

Advocacy

We can advocate on a woman's behalf and provide representation with statutory and voluntary agencies.

Legal rights information

We can provide information on all legal rights and help women find a local solicitor if necessary.

Benefits information

Renfrewshire Women's Aid will help women determine what benefits they are entitled to and how to claim them.

Education and awareness

Renfrewshire Women's Aid will raise the awareness of domestic abuse and its prevention in the wider community and their representatives.

Support group

Renfrewshire Women's Aid facilitates a support group in our office every second Friday.

Own my life course

Own my life course is an innovative, creative, educational, 12 week course for women who have been subjected to domestic abuse, allowing Renfrewshire Women's Aid to support women in regaining ownership of their lives after they have been in relationship with an abuser.

## RENFREWSHIRE WOMEN'S AID SCIO

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

#### ACHIEVEMENTS AND PERFORMANCE

##### Charitable activities

As of March 2025 Renfrewshire Women's Aid manages two refuges. Each building can accommodate 7 families. We also have 5 scatter flats provided by local Housing Associations.

The 19 spaces still falls short of the 23 spaces recommended by COSLA for the Renfrewshire area.

From 1 April 2024 to 31 March 2025, 1,569 women received direct support, 30 women and 22 children lived in refuge.

#### FINANCIAL REVIEW

##### Financial position

During the year the charity made a surplus of £58,053 (2024 - deficit £45,014) making total reserves of £82,996 at 31st March 2025.

Our organisational budget is set for the next 2 years. Our funding is set for the next 3 years and was not expected to increase, however, both Renfrewshire Council and Inspiring Scotland have granted us with a small but significant increase.

We have managed to secure other funding from The National Lottery Community Fund which is allowing us to renovate and replace items in our refuge accommodations. Our long term plan is to continue to source new funding streams, cut operating costs and ensure rental income is optimised. Most rent is now paid direct to our bank via standing order. We continue to monitor costs and are review our existing contracts and change suppliers if a cheaper alternative is available. We continue to dedicate 3 hours a week for all workers to look at funding opportunities and long term strategy including increasing grant funding from various sources and corporate donations through companies' corporate social responsibility (CSR) activities.

##### Principal funding sources

The Charity's main source of income is Renfrewshire Council. This funding assures the continued provision of support, information and accommodation services for women, children and young people experiencing domestic abuse. The Scottish Government funding is to provide outreach services for hard to reach children and young people living in the local community and our children's workers to provide support to children in refuge. This funding also includes additional funding for our Business Support & Development Worker.

##### Other funding sources

Renfrewshire Women's Aid also secured funding from Engage Mental Health and Wellbeing Fund and The National Lottery Community Fund. We like to thank the following organisations for the kind donations; Providing for people in Paisley, Sing out Sisters, Neighbourly, Lidl, Tesco green token event, Kind (Scotland), YPI, Church Groups, Soroptimist, local businesses and those individuals who raised money by completing the Kilt Walk.

##### Investment powers

In accordance with its Constitution, the charity has power to make any investment the Trustees consider appropriate.

##### Reserves policy

The charity has a policy of endeavouring to retain sufficient reserves to meet expenses for a minimum of three months running costs plus a redundancy contingency.

At the year end the charity's unrestricted reserves totalled £41,947 (2024 - £24,943) and there were restricted reserves at the year end of £41,049 (2024 - £nil). The organisation is working on securing new funding sources to allow our reserves to meet the policy guidelines.

#### FUTURE PLANS

Renfrewshire Women's Aid entered into the procurement process with Renfrewshire Council to enter into a contract for the Provision of Specialised Services in Supported Accommodation and related specialist support services for women and their children affected by domestic abuse which will provide funding for the service. This is in line with COSLA's recommendations for good practice in commissioning violence against women and girls services and reflects the strong relationship Renfrewshire Women's Aid has maintained with Renfrewshire Council and the quality of the contracted services we have delivered to date.

**RENFREWSHIRE WOMEN'S AID SCIO**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2025**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Renfrewshire Women's Aid is a Scottish Charitable Incorporated Organisation, registered as a charity on 21 April 1988.

The object of the charity for the year under review was to provide information, support and temporary accommodation for women, children and young people who have experienced domestic abuse.

**Charity constitution**

The organisation was granted charitable status on 21 April 1988 and the assets were transferred to the SCIO on 19 May 2017. It is a registered Scottish Charity (No: SC047434) and the SCIO is regulated by its own constitution. A SCIO is a legal entity and as such the Trustees are, in general, protected from incurring personal liability and can enter contracts, employ staff, own property etc.

**Recruitment and appointment of new trustees and collective members**

Renfrewshire Women's Aid has a structure for the recruitment and selection of Trustees to ensure we attract and retain women who have the skills, knowledge, experience, time and commitment to feminist values that underpin Renfrewshire Women's Aid. An information pack for potential Trustees is available and issued during the recruitment process.

A review is undertaken for each new employee after the successful completion of a thirteen week probationary and induction process whereupon they are invited to become full members of the Collective.

**Organisational structure**

The charity is organised as a collective. It is affiliated to Scottish Women's Aid. The Trustees meet quarterly to discuss and agree on the group's activities, priorities and strategies in compliance with nationally agreed policies and procedures.

**Key management remuneration**

Salary scales were determined by the Scottish Council of Voluntary Organisations.

**Wider network**

Renfrewshire Women's Aid is a member of Scottish Women's Aid network, of 36 local Women's Aid Groups across Scotland. Scottish Women's Aid is the lead organisation in Scotland working towards the prevention of domestic abuse and plays a vital role in campaigning and lobbying for effective responses to domestic abuse.

**Risk Management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

RENFREWSHIRE WOMEN'S AID SCIO

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2025

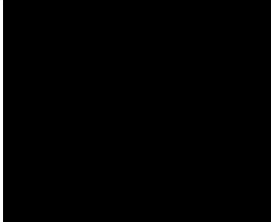
REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity number  
SC047434

Principal office

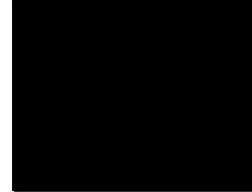


Trustees



(Chairperson)  
(Treasurer)  
(Secretary)

Collective members



(resigned 24 July 2024)

Auditors

Azets Audit Services  
Chartered accountants  
Statutory auditors  
Titanium 1  
King's Inch Place  
Renfrew  
Glasgow  
PA4 8WF

Solicitors

McAuley McCarthy & Company  
Merlin House  
20 Mossland Road  
Hillington Park  
Glasgow  
G52 4XZ

Bankers

Bank of Scotland plc  
The Direct Business Bank  
PO BOX 17235  
Edinburgh  
Midlothian  
EH11 1YH

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

**RENFREWSHIRE WOMEN'S AID SCIO**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2025**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

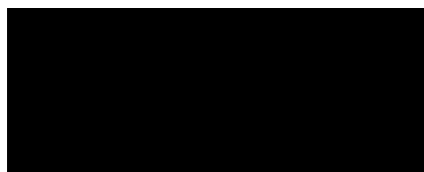
Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 15 December 2025 and signed on its behalf by:



**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
RENFREWSHIRE WOMEN'S AID SCIO**

**Opinion**

We have audited the financial statements of Renfrewshire Women's Aid SCIO (the 'charity') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 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 Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

**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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

We have nothing to report in respect of the following matters where the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
RENFREWSHIRE WOMEN'S AID SCIO**

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

**Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the company through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and 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 indicators of potential bias.

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 of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.


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 Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
RENFREWSHIRE WOMEN'S AID SCIO**

**Use of our report**

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



 (Senior Statutory Auditor)

for and on behalf of Azets Audit Services

Chartered Accountant

Statutory Auditor

Titanium 1

King's Inch Place

Renfrew

Glasgow

PA4 8WF

15 December 2025

RENFREWSHIRE WOMEN'S AID SCIO

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	54,479	-	54,479	44,213
<b>Charitable activities</b>					
Office and women's refuge	4	78,155	582,677	660,832	536,317
Other trading activities	3	8,775	-	8,775	2,694
Other income		740	-	740	3,136
<b>Total</b>		<u>142,149</u>	<u>582,677</u>	<u>724,826</u>	<u>586,360</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Office and women's refuge	5	61,326	437,666	498,992	483,928
Overheads		39,773	-	39,773	38,878
Legal and professional fees		24,046	-	24,046	17,506
Other		-	103,962	103,962	91,062
<b>Total</b>		<u>125,145</u>	<u>541,628</u>	<u>666,773</u>	<u>631,374</u>
<b>NET INCOME/(EXPENDITURE)</b>		17,004	41,049	58,053	(45,014)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		24,943	-	24,943	69,957
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>41,947</u>	<u>41,049</u>	<u>82,996</u>	<u>24,943</u>

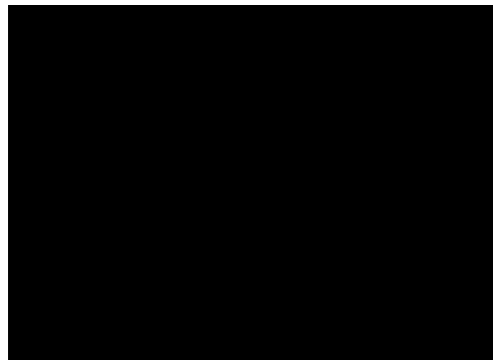
The notes form part of these financial statements

RENFREWSHIRE WOMEN'S AID SCIO

BALANCE SHEET  
31 MARCH 2025

	Notes	2025 £	2024 £
<b>FIXED ASSETS</b>			
Tangible assets	12	732	1,457
<b>CURRENT ASSETS</b>			
Debtors	13	30,996	59,813
Cash in hand		85,407	24,829
		<u>116,403</u>	<u>84,642</u>
<b>CREDITORS</b>			
Amounts falling due within one year	14	(34,139)	(61,156)
		<u>82,264</u>	<u>23,486</u>
<b>NET CURRENT ASSETS</b>			
		<u>82,996</u>	<u>24,943</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>82,996</u>	<u>24,943</u>
<b>NET ASSETS/(LIABILITIES)</b>			
		<u>82,996</u>	<u>24,943</u>
<b>FUNDS</b>	17		
Unrestricted funds		41,947	24,943
Restricted funds		41,049	-
		<u>82,996</u>	<u>24,943</u>
<b>TOTAL FUNDS</b>		<u>82,996</u>	<u>24,943</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15 December 2025 and were signed on its behalf by:



RENFREWSHIRE WOMEN'S AID SCIO

CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	2024 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	60,578	(43,018)
Net cash provided by/(used in) operating activities		<u>60,578</u>	<u>(43,018)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>60,578</u>	<u>(43,018)</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>24,829</u>	<u>67,847</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>85,407</u></u>	<u><u>24,829</u></u>

The notes form part of these financial statements

**RENFREWSHIRE WOMEN'S AID SCIO**  
**NOTES TO THE CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31 MARCH 2025**

<b>1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES</b>		
	2025	2024
	£	£
<b>Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)</b>	58,053	(45,014)
<b>Adjustments for:</b>		
Depreciation charges	725	866
Decrease/(increase) in debtors	28,817	(23,100)
(Decrease)/increase in creditors	(27,017)	24,230
	<u>60,578</u>	<u>(43,018)</u>
<b>Net cash provided by/(used in) operations</b>	<u>60,578</u>	<u>(43,018)</u>

<b>2. ANALYSIS OF CHANGES IN NET FUNDS</b>			
	At 1/4/24	Cash flow	At 31/3/25
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	24,829	60,578	85,407
	<u>24,829</u>	<u>60,578</u>	<u>85,407</u>
<b>Total</b>	<u>24,829</u>	<u>60,578</u>	<u>85,407</u>

RENFREWSHIRE WOMEN'S AID SCIO

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

1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Renfrewshire Women's Aid SCIO 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).

**Preparation of accounts on a going concern basis**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. There were no significant areas of adjustment and with respect to the next reporting period, no significant areas of uncertainty.

**Accounting judgements & Sources of estimation uncertainty**

In preparing these financial statements, the trustees have made the following judgements:

Tangible fixed assets are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. In re-assessing asset lives, factors such as technological innovation, product life cycles and maintenance programmes are taken into account. Residual value assessments consider issues such as future market conditions, the remaining life of the asset and projected disposal values.

Assets are considered for indications of impairment. If required an impairment review will be carried out and a decision made on possible impairment. Factors taken into consideration in reaching such a decision include the economic viability and expected future financial performance of the asset and where it is a component of a larger cash-generating unit, the viability and expected future performance of that unit.

Bad debts are provided for where objective evidence of the need for a provision exists.

**Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donations, are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Housing benefit is recognised when it is probable that the income will be received and the amount can be measured reliably.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

**Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

RENFREWSHIRE WOMEN'S AID SCIO

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

1. ACCOUNTING POLICIES - continued

**Expenditure**

- Expenditure on charitable activities includes the costs of running the women's refuge and office and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs are governance costs which support the charity's programmes and activities. These costs have been allocated to expenditure on charitable activities.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fittings and equipment - 25% on cost

Assets which are more than £1,000 are capitalised.

**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.

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.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme which is managed by Scottish Equitable. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**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.

**Debtors**

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

**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 discounts due.

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

1. ACCOUNTING POLICIES - continued

**Financial instruments**

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 ' Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transactions costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	15,427	14,309
Contributions to rent, heat and light	39,052	29,904
	<u>54,479</u>	<u>44,213</u>

Donations received, included in the above, are as follows:

	2025	2024
	£	£
Renfrewshire Council - Summer of Fun	1,600	
Just Giving	3,915	2,558
Kind hampers	2,735	1,825
Chase	-	2,100
Providing People Paisley	-	1,500
Other donations	7,177	6,326
	<u>15,427</u>	<u>14,309</u>

RENFREWSHIRE WOMEN'S AID SCIO

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

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising	4,225	623
Services recharged	4,550	2,071
	<u>8,775</u>	<u>2,694</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2025	2024
		£	£
Grants	Office and women's refuge	504,365	396,038
Housing benefit	Office and women's refuge	156,467	140,279
		<u>660,832</u>	<u>536,317</u>

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Scottish Government	96,766	96,766
Changing Children	17,844	17,844
Renfrewshire Council	277,078	252,054
Scottish Women's Aid	27,787	24,374
SafeLives	4,000	-
The Wood foundation	6,000	-
Engage Renfrewshire	15,344	-
Screwfix	-	5,000
The National Lottery Community Fund	59,546	-
	<u>504,365</u>	<u>396,038</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Office and women's refuge	498,992	-	498,992
Overheads	39,773	-	39,773
Legal and professional fees	-	24,046	24,046
	<u>538,765</u>	<u>24,046</u>	<u>562,811</u>

RENFREWSHIRE WOMEN'S AID SCIO

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

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025	2024
	£	£
<b>Office and women's refuge</b>		
Staff costs (see note 9)	298,885	266,422
Equipment, furniture and children's facilities	38,320	33,360
Rent, rates and insurance	116,431	127,435
Heat and light	33,725	38,418
Cleaning materials	308	2,592
Affiliation fees, subscriptions, travel and training	4,822	7,402
Computer expenses	6,501	8,299
	<u>498,992</u>	<u>483,928</u>
<b>Overheads</b>		
Care inspectorate	1,956	1,793
Stationery, advertising and postages	8,803	8,870
Telephone	17,193	14,890
Miscellaneous expenses	11,096	12,459
Depreciation - fittings and equipment	725	866
	<u>39,773</u>	<u>38,878</u>

7. SUPPORT COSTS

	Governance costs
	£
Legal and professional fees	<u>24,046</u>

Support costs, included in the above, are as follows:

	2025	2024
	Legal and professional fees	Total activities
	£	£
Auditors' remuneration	4,900	4,500
Auditors' remuneration for non audit work	7,953	6,791
Professional fees	11,193	6,215
	<u>24,046</u>	<u>17,506</u>

RENFREWSHIRE WOMEN'S AID SCIO

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

8. TRUSTEES' REMUNERATION AND BENEFITS

Three trustees, who served on the board during the year, are also employees of the charity and their employment costs are below:

		Gross Salary £	Ers NIC £	Pension £	Total £
Sharon McNeillie	Finance and administration	29,607	2,787	1,757	34,151
Marianne Osborne	Refuge support worker	36,167	3,692	2,151	42,010
Kirsteen Dolan	Refuge support worker	34,138	3,412	2,030	39,580
		<u>99,912</u>	<u>9,891</u>	<u>5,938</u>	<u>115,741</u>

Trustees' expenses

During the year, two trustees were reimbursed £1,318 in relation to travel costs (2024 - 2 trustee were reimbursed £515). Trustees are reimbursed for mileage travelled as the charity's employees at HMRC approved rates.

None of the trustees received remuneration or were reimbursed expenses for their duties as trustees.

9. STAFF COSTS

	2025 £	2024 £
Wages and salaries	263,868	236,743
Social security costs	20,109	17,159
Other pension costs	14,908	12,520
	<u>298,885</u>	<u>266,422</u>

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

	2025	2024
Refuge and housing support	4	5
Children and young people	3	3
Finance and administration	1	1
	<u>8</u>	<u>9</u>

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

The employed trustees per note 8 are also the charity's key management personnel. During the year their emoluments totalled £115,741 (2024 - £109,044).

Salary scales were determined by the Scottish Council of Voluntary Organisations.

RENFREWSHIRE WOMEN'S AID SCIO

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

10. EXCEPTIONAL ITEMS

Included in other expenditure are repayments for housing benefit overpaid of £103,962 from previous periods (2024 - £91,062).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	44,213	-	44,213
<b>Charitable activities</b>			
Office and women's refuge	21,688	514,629	536,317
Other trading activities	2,694	-	2,694
Other income	3,136	-	3,136
<b>Total</b>	<u>71,731</u>	<u>514,629</u>	<u>586,360</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Office and women's refuge	60,361	423,567	483,928
Overheads	38,878	-	38,878
Legal and professional fees	17,506	-	17,506
Other	-	91,062	91,062
<b>Total</b>	<u>116,745</u>	<u>514,629</u>	<u>631,374</u>
<b>NET INCOME/(EXPENDITURE)</b>	(45,014)	-	(45,014)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	69,957	-	69,957
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>24,943</u></u>	<u><u>-</u></u>	<u><u>24,943</u></u>

RENFREWSHIRE WOMEN'S AID SCIO

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

12. TANGIBLE FIXED ASSETS

	Fittings and equipment £
<b>COST</b>	
At 1 April 2024 and 31 March 2025	10,122
<b>DEPRECIATION</b>	
At 1 April 2024	8,665
Charge for year	725
At 31 March 2025	9,390
<b>NET BOOK VALUE</b>	
At 31 March 2025	732
At 31 March 2024	1,457

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Debtors	20,638	27,786
Other debtors	3,241	-
Prepayments and accrued income	7,117	32,027
	<u>30,996</u>	<u>59,813</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Social security and other taxes	-	1,987
Accruals and deferred income	34,139	59,169
	<u>34,139</u>	<u>61,156</u>

**DEFERRED INCOME**

Deferred income comprises of grants received in advance:

	2025 £	2024 £
<b>Charitable activities</b>		
Balance brought forward	43,131	24,374
Released during the year	(43,131)	(24,374)
Deferred in year	-	43,131
	<u>-</u>	<u>43,131</u>
Balance carried forward	<u>-</u>	<u>43,131</u>

RENFREWSHIRE WOMEN'S AID SCIO

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

15. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024
	£	£
Within one year	131,046	105,327
Between one and five years	90,000	-
	<u>221,046</u>	<u>105,327</u>

Included are the rental payments for the refuge and office.

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Fixed assets	732	-	732	1,457
Current assets	75,354	41,049	116,403	84,642
Current liabilities	(34,139)	-	(34,139)	(61,156)
	<u>41,947</u>	<u>41,049</u>	<u>82,996</u>	<u>24,943</u>

17. MOVEMENT IN FUNDS

	At 1/4/24	Net movement in funds	At 31/3/25
	£	£	£
<b>Unrestricted funds</b>			
General fund	24,943	17,004	41,947
<b>Restricted funds</b>			
The National Lottery Community Fund	-	41,049	41,049
<b>TOTAL FUNDS</b>	<u>24,943</u>	<u>58,053</u>	<u>82,996</u>

RENFREWSHIRE WOMEN'S AID SCIO

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

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	142,149	(125,145)	17,004
<b>Restricted funds</b>			
Housing Benefit	156,467	(156,467)	-
Scottish Government Grant	96,766	(96,766)	-
Changing Children	17,844	(17,844)	-
Renfrewshire Council	252,054	(252,054)	-
The National Lottery Community Fund	59,546	(18,497)	41,049
	<u>582,677</u>	<u>(541,628)</u>	<u>41,049</u>
<b>TOTAL FUNDS</b>	<u>724,826</u>	<u>(666,773)</u>	<u>58,053</u>

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
<b>Unrestricted funds</b>			
General fund	69,957	(45,014)	24,943
	<u>69,957</u>	<u>(45,014)</u>	<u>24,943</u>
<b>TOTAL FUNDS</b>	<u>69,957</u>	<u>(45,014)</u>	<u>24,943</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	71,731	(116,745)	(45,014)
<b>Restricted funds</b>			
Housing Benefit	147,965	(147,965)	-
Scottish Government Grant	96,766	(96,766)	-
Changing Children	17,844	(17,844)	-
Renfrewshire Council	252,054	(252,054)	-
	<u>514,629</u>	<u>(514,629)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>586,360</u>	<u>(631,374)</u>	<u>(45,014)</u>

RENFREWSHIRE WOMEN'S AID SCIO

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

17. MOVEMENT IN FUNDS - continued

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 £
<b>Unrestricted funds</b>			
General fund	69,957	(28,010)	41,947
<b>Restricted funds</b>			
The National Lottery Community Fund	-	41,049	41,049
<b>TOTAL FUNDS</b>	<u>69,957</u>	<u>13,039</u>	<u>82,996</u>

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 £
<b>Unrestricted funds</b>			
General fund	213,880	(241,890)	(28,010)
<b>Restricted funds</b>			
Housing Benefit	304,432	(304,432)	-
Scottish Government Grant	193,532	(193,532)	-
Changing Children	35,688	(35,688)	-
Renfrewshire Council	504,108	(504,108)	-
The National Lottery Community Fund	59,546	(18,497)	41,049
	<u>1,097,306</u>	<u>(1,056,257)</u>	<u>41,049</u>
<b>TOTAL FUNDS</b>	<u>1,311,186</u>	<u>(1,298,147)</u>	<u>13,039</u>

**Unrestricted funds**

The General Fund encompasses all income and expenditure relating to the primary focus activities of the Charity, other than those for which funding is restricted.

**Restricted funds**

Housing Benefit monies received cover the costs of running the housing shelter including the wages costs and the property maintenance costs.

The Scottish Government grant monies covers the children's services in the organisation.

Grants for Changing Children are used to help run the children's service in the organisation.

The Renfrewshire Council grant monies were used to honour the conditions of our contract and run the service.

The National Lottery Community Fund are being used to reestablish a Children and Young People's service. This includes renovating and improving their Children Services rooms so that they are able to offer appropriate support services to this age group.

**RENFREWSHIRE WOMEN'S AID SCIO**

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

**18. EMPLOYEE BENEFIT OBLIGATIONS**

The charity operates a defined contribution pension scheme. The assets of The Scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £14,908 (2024 - £12,520). The amount of contributions payable to the fund at 31 March 2025 was £8,058 (2024 - £3,022).

**19. RELATED PARTY DISCLOSURES**

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

RENFREWSHIRE WOMEN'S AID SCIO

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

	2025	2024
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	15,427	14,309
Contributions to rent, heat and light	39,052	29,904
	<u>54,479</u>	<u>44,213</u>
<b>Other trading activities</b>		
Fundraising	4,225	623
Services recharged	4,550	2,071
	<u>8,775</u>	<u>2,694</u>
<b>Charitable activities</b>		
Grants	504,365	396,038
Housing benefit	156,467	140,279
	<u>660,832</u>	<u>536,317</u>
<b>Other income</b>		
Other income	740	3,136
	<u>724,826</u>	<u>586,360</u>
<b>Total incoming resources</b>		
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	263,868	236,743
Social security	20,109	17,159
Pensions	14,908	12,520
Rent, rates and insurance	116,431	127,435
Light and heat	33,725	38,418
Telephone	17,193	14,890
Postage, stationery and advertising	8,803	8,870
Sundries	11,096	12,459
Equipment, furniture and children's facilities	38,320	33,360
Cleaning materials	308	2,592
Travel, subscriptions, affiliation fees and training	4,822	7,402
Care inspectorate	1,956	1,793
Computer expenses	6,501	8,299
Depreciation of tangible fixed assets	725	866
	<u>538,765</u>	<u>522,806</u>
<b>Other</b>		
Exceptional items	103,962	91,062
<b>Support costs</b>		

This page does not form part of the statutory financial statements

**RENFREWSHIRE WOMEN'S AID SCIO**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2025**

	2025	2024
	£	£
<b>Support costs</b>		
<b>Governance costs</b>		
Auditors' remuneration	4,900	4,500
Auditors' remuneration for non audit work	7,953	6,791
Professional fees	11,193	6,215
	<u>24,046</u>	<u>17,506</u>
Total resources expended	<u>666,773</u>	<u>631,374</u>
<b>Net income/(expenditure)</b>	<u><u>58,053</u></u>	<u><u>(45,014)</u></u>