

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

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

WESTERN ISLES WOMEN'S AID SCIO  
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FOR THE YEAR ENDED 31 MARCH 2025

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## WESTERN ISLES WOMEN'S AID SCIO

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

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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 charity 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 charity and to continue that support for as long as required.

The charity 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 charity.
- 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 charity'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.

## WESTERN ISLES WOMEN'S AID SCIO

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

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#### ACHIEVEMENTS AND PERFORMANCE

##### Charitable activities

The main areas of charitable activity of the charity are the provision of a temporary refuge on request to abused women and their children and the provision of support, advice and assistance to all women and their children who contact the charity. The activity of the charity during the year is summarised below:

Number of individuals who contacted the charity for information, support and/or refuge:-

New referrals - women	126
Outreach/follow-on/advice contacts - women	847
Admittance to refuge - women	6
Requests for refuge - women	15
Admittance to refuge - children	3

##### Source of referrals:

The majority of referrals were made direct to the charity, with the second highest figure being received from Police Scotland. Referrals were also received from Social Work, Housing, Health and other agencies.

In April 2022, the charity secured Scottish Government funding to 2025 to employ a specialist court advocacy support worker. Recruitment was successful and this funding has been extended to 2027.

In October 2022, the charity's children and young people's service secured 3 years funding from the Scottish Government. This has been extended to 2026. It is hoped that further funding will be secured going forward into coming years. The aims of the project are detailed under 'Objectives and aims'.

The Children and Young People's Service assists children and young people who are struggling with the relationships in their lives. The service also works with schools and youth groups to raise awareness of domestic violence and how it impacts on lives. The number of children and young people who accessed the service and received support during the year is summarised below:

New referrals	49
Outreach/follow-on/phone contacts	316
Children and young people in refuge	3

##### Internal and external factors

The charity is dependent upon the continuing support of public funding agencies to assist in the ongoing delivery of the aims and objectives of the organisation.

#### FINANCIAL REVIEW

##### Financial position

During the year, the charity's income exceeded expenditure resulting in net income of £5,741 for the period (2024 - net income of £25,789). Following transfers between funds, this represents an increase of £13,208 in unrestricted funds and a decrease of £7,467 in restricted funds. As a result, unrestricted funds have increased to £143,652 (2024 - £130,444) and restricted funds have decreased to £142,465 (2024 - £149,932). Total funds of £286,117 were held at year-end (2024 - £280,376).

The general fund includes funds of £3,079 relating to tangible fixed assets which are utilised to fund the future depreciation of the fixed assets (2024 - £3,925). After making allowance for these funds, unrestricted free reserves of £140,573 were held at year-end (2024 - £126,519).

##### Principal funding sources

The charity is dependent on grants and donations to fund its operational costs. The principal funding sources for the charity during the year were grants from the local authority, Comhairle nan Eilean Siar, Scottish Government and Scottish Women's Aid. Full details of the charity's funding sources are included in the notes to the financial statements.

##### Investment policy and objectives

The charity's reserves are maintained in bank accounts as the current levels of reserves are required to meet the charity's short-term operational requirements.

## WESTERN ISLES WOMEN'S AID SCIO

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

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#### FINANCIAL REVIEW

##### Reserves policy

The general fund represents the unrestricted funds from past operating results. It also represents the free reserves of the charity. The trustees have examined the charity's requirements for reserves in light of the main risks to the charity and consider that six months operating expenditure, which currently equates to around £127,000, should be held in unrestricted reserves. This would allow the charity to continue to operate in the event of an interruption in its income streams. The unrestricted free reserves held at 31 March 2025 is in excess of this target.

#### FUTURE PLANS

The charity plans to continue the activities outlined above in the forthcoming year subject to satisfactory funding arrangements. The charity also plans to continue to develop and progress its specialist court advocacy service in the coming year.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The charity is a Scottish Charitable Incorporated Organisation (SCIO) which became a registered charity on 25 September 2018. The assets and liabilities of the unincorporated association, Western Isles Women's Aid (Scottish charity number SC019639), were transferred to Western Isles Women's Aid SCIO on 1 April 2021. The purposes and administration of the charity are set out in its constitution.

##### Recruitment and appointment of new trustees

The management of the charity is the responsibility of the board of trustees who are appointed or re-appointed under the terms of the constitution. The board may at any time appoint any person to be a trustee by way of a resolution passed by a majority vote at a board meeting. At each Annual General Meeting, any charity trustee appointed since the preceding AGM and one third of the remaining trustees retire from office and are eligible for re-appointment at the next board meeting.

##### Organisational structure

The board of trustees manages the affairs of the charity through regular meetings. Decisions from the board of trustees are implemented by the management team comprising: Manager, Office/Resource Centre Support Worker, Children and Young People Support Worker and Court Advocacy Support Worker.

##### Induction and training of new trustees

The charity undertakes training for trustees to ensure awareness and understanding of:-

- the responsibilities of committee members;
- the organisational structure of the charity;
- the financial position of the charity; and
- the future plans and objectives of the charity.

##### Wider network

The charity has established links with other organisations and agencies to foster the aims and objectives of the organisation. The charity is independent of, but affiliated to, Scottish Women's Aid who undertake work such as lobbying, campaigning, education and training on a national basis.

##### 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.

The trustees have considered the major risks to which the charity is exposed, in particular those relating to the operations and finances of the charity, and are satisfied that measures are in place to mitigate exposure to those risks.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Charity number

SC048724

WESTERN ISLES WOMEN'S AID SCIO

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2025

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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 SCIO

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

**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 SCIO

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	3,884	-	3,884	5,826
Charitable activities	5				
Office and Resource Centre		137,757	5,000	142,757	127,666
Refuge		885	-	885	5,195
Children and Young People Service		-	53,462	53,462	53,529
Court Advocacy Support Service		-	56,728	56,728	59,558
Investment income	4	459	-	459	433
<b>Total</b>		<b>142,985</b>	<b>115,190</b>	<b>258,175</b>	<b>252,207</b>
<b>EXPENDITURE ON</b>					
Charitable activities	6				
Office and Resource Centre		85,188	1,200	86,388	76,789
Refuge		47,581	-	47,581	47,928
Children and Young People Service		-	62,663	62,663	59,134
Court Advocacy Support Service		-	55,802	55,802	42,567
<b>Total</b>		<b>132,769</b>	<b>119,665</b>	<b>252,434</b>	<b>226,418</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>10,216</b>	<b>(4,475)</b>	<b>5,741</b>	<b>25,789</b>
Transfers between funds	15	2,992	(2,992)	-	-
<b>Net movement in funds</b>		<b>13,208</b>	<b>(7,467)</b>	<b>5,741</b>	<b>25,789</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		130,444	149,932	280,376	254,587
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>143,652</b>	<b>142,465</b>	<b>286,117</b>	<b>280,376</b>

The notes form part of these financial statements



WESTERN ISLES WOMEN'S AID SCIO

BALANCE SHEET  
31 MARCH 2025

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	12	3,079	112,003	115,082	117,402
CURRENT ASSETS					
Debtors	13	5,673	17,050	22,723	17,458
Cash at bank		138,487	15,480	153,967	150,750
		<u>144,160</u>	<u>32,530</u>	<u>176,690</u>	<u>168,208</u>
CREDITORS					
Amounts falling due within one year	14	(3,587)	(2,068)	(5,655)	(5,234)
NET CURRENT ASSETS		<u>140,573</u>	<u>30,462</u>	<u>171,035</u>	<u>162,974</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		143,652	142,465	286,117	280,376
NET ASSETS		<u>143,652</u>	<u>142,465</u>	<u>286,117</u>	<u>280,376</u>
FUNDS	15				
Unrestricted funds				143,652	130,444
Restricted funds				142,465	149,932
TOTAL FUNDS				<u>286,117</u>	<u>280,376</u>

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 SCIO

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

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1. STATUTORY INFORMATION

Western Isles Women's Aid SCIO is a Scottish Charitable Incorporated Organisation (SCIO) 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.

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. See note 12 for details of the values of tangible fixed assets.

**Income**

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

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

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2. ACCOUNTING POLICIES - continued

Income

Grants generated to support the objects of the charity and without further specified purpose are taken to the Statement of Financial Activities in that period. Grants received which are related to capital expenditure or are for a specified purpose are transferred to Restricted Funds and are utilised to fund the future depreciation of the related capital expenditure or fund the costs relating to the specified purpose.

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

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.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its objects and activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include accountancy fees and costs linked to the strategic management of the charity.

Allocation and apportionment of costs

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. estimated usage.

Tangible fixed assets

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

Buildings	- in accordance with the property
Equipment	- 25% on cost
Fixtures and fittings	- 25% on cost
Computer equipment	- 25% on cost

Tangible fixed assets are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £100 are not 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.

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.

WESTERN ISLES WOMEN'S AID SCIO

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

2. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

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

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

3. DONATIONS AND LEGACIES

	31.3.25	31.3.24
	£	£
Donations	3,884	5,826
	<u>3,884</u>	<u>5,826</u>

4. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Bank account interest	459	433
	<u>459</u>	<u>433</u>

All investment income arises from assets held within the UK.

5. INCOME FROM CHARITABLE ACTIVITIES

		31.3.25	31.3.24
	Activity	£	£
Grants	Office and Resource Centre	135,304	125,121
Rents received	Office and Resource Centre	4,800	-
Employment Allowance	Office and Resource Centre	2,653	2,545
Housing Benefits	Refuge	-	3,980
Rents received	Refuge	-	300
Employment Allowance	Refuge	885	915
Grants	Children and Young People Service	52,000	52,000
Employment Allowance	Children and Young People Service	1,462	1,529
Grants	Court Advocacy Support Service	56,728	59,558
		<u>253,832</u>	<u>245,948</u>

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

	31.3.25	31.3.24
	£	£
Comhairle nan Eilean Siar - WIH&SCP grant	85,506	78,612
Scottish Government - Delivering Equally Safe Project	52,000	52,000
Scottish Government - Victim Centred Approach Fund	56,728	59,558
Scottish Women's Aid - Scottish Government 100 Days Funding	24,248	21,270
Scottish Women's Aid - The Legal Education Foundation	-	3,067
	<u>218,482</u>	<u>214,507</u>
Carried forward	218,482	214,507

WESTERN ISLES WOMEN'S AID SCIO

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

5. INCOME FROM CHARITABLE ACTIVITIES - continued

	31.3.25	31.3.24
	£	£
Brought forward	218,482	214,507
Scottish Women's Aid - conference expenses	774	-
Shetland Women's Aid - Scottish Government DES Funding	19,776	22,172
NHS Western Isles - Capital Grant	5,000	-
	<u>244,032</u>	<u>236,679</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	Support costs (see note 8)	Totals
	£	£	£
Office and Resource Centre	76,422	9,966	86,388
Refuge	34,800	12,781	47,581
Children and Young People Service	55,764	6,899	62,663
Court Advocacy Support Service	39,577	16,225	55,802
	<u>206,563</u>	<u>45,871</u>	<u>252,434</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.25	31.3.24
	£	£
Staff costs	188,828	177,223
Events and meetings	949	86
Repairs and renewals	6,473	3,664
Office expenses	2,856	2,299
Refuge expenses	232	1,197
Staff Christmas expenses	4,164	-
Depreciation	3,061	3,210
	<u>206,563</u>	<u>187,679</u>

8. SUPPORT COSTS

	Premises	Administration	Governance costs	Totals
	£	£	£	£
Office and Resource Centre	2,158	6,312	1,496	9,966
Refuge	12,781	-	-	12,781
Children and Young People Service	2,158	3,245	1,496	6,899
Court Advocacy Support Service	6,957	7,771	1,497	16,225
	<u>24,054</u>	<u>17,328</u>	<u>4,489</u>	<u>45,871</u>

WESTERN ISLES WOMEN'S AID SCIO

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

8. SUPPORT COSTS - continued

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

	Office and Resource Centre £	Refuge £	Children and Young People Service £
Rent	-	8,752	-
Insurance	428	-	428
Light and heat	1,344	2,321	1,344
Telephone	386	1,708	386
Hire of equipment	200	-	200
Postages and stationery	260	-	260
IT support	1,188	-	1,188
Advertising	187	-	187
Travel expenses	1,409	-	1,410
Training expenses	3,052	-	-
Sundry expenses	-	-	-
Interest payable and bank charges	16	-	-
Accountancy fees	576	-	576
Legal and professional fees	520	-	520
Bookkeepers fees	400	-	400
	<u>9,966</u>	<u>12,781</u>	<u>6,899</u>
		31.3.25	31.3.24
	Court Advocacy Support Service £	Total activities £	Total activities £
Rent	4,800	13,552	8,280
Insurance	428	1,284	1,197
Light and heat	1,343	6,352	5,010
Telephone	386	2,866	2,867
Hire of equipment	200	600	1,440
Postages and stationery	260	780	29
IT support	1,189	3,565	3,516
Advertising	186	560	282
Travel expenses	4,234	7,053	10,493
Training expenses	1,702	4,754	1,205
Sundry expenses	-	-	370
Interest payable and bank charges	-	16	6
Accountancy fees	576	1,728	1,344
Legal and professional fees	521	1,561	1,500
Bookkeepers fees	400	1,200	1,200
	<u>16,225</u>	<u>45,871</u>	<u>38,739</u>

WESTERN ISLES WOMEN'S AID SCIO

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

9. 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.

10. STAFF COSTS

	31.3.25 £	31.3.24 £
Wages and salaries	167,906	157,666
Social security costs	16,893	15,794
Other pension costs	4,029	3,763
	<u>188,828</u>	<u>177,223</u>

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

	31.3.25	31.3.24
Charitable activities	<u>5</u>	<u>5</u>

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	5,826	-	5,826
Charitable activities			
Office and Resource Centre	127,666	-	127,666
Refuge	5,195	-	5,195
Children and Young People Service	-	53,529	53,529
Court Advocacy Support Service	-	59,558	59,558
Investment income	<u>433</u>	<u>-</u>	<u>433</u>
<b>Total</b>	<u>139,120</u>	<u>113,087</u>	<u>252,207</u>
<b>EXPENDITURE ON</b>			
Charitable activities			
Office and Resource Centre	75,434	1,355	76,789
Refuge	47,928	-	47,928
Children and Young People Service	-	59,134	59,134
Court Advocacy Support Service	<u>-</u>	<u>42,567</u>	<u>42,567</u>
<b>Total</b>	<u>123,362</u>	<u>103,056</u>	<u>226,418</u>
<b>NET INCOME</b>	15,758	10,031	25,789

WESTERN ISLES WOMEN'S AID SCIO

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

11.	COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued			Unrestricted fund £	Restricted funds £	Total funds £
	RECONCILIATION OF FUNDS					
	Total funds brought forward			114,686	139,901	254,587
	TOTAL FUNDS CARRIED FORWARD			<u>130,444</u>	<u>149,932</u>	<u>280,376</u>
12.	TANGIBLE FIXED ASSETS			Fixtures and fittings £	Computer equipment £	Totals £
		Buildings £	Equipment £			
	COST					
	At 1 April 2024	116,400	2,533	1,500	4,849	125,282
	Additions	-	-	271	470	741
	At 31 March 2025	<u>116,400</u>	<u>2,533</u>	<u>1,771</u>	<u>5,319</u>	<u>126,023</u>
	DEPRECIATION					
	At 1 April 2024	3,600	1,260	188	2,832	7,880
	Charge for year	1,200	543	386	932	3,061
	At 31 March 2025	<u>4,800</u>	<u>1,803</u>	<u>574</u>	<u>3,764</u>	<u>10,941</u>
	NET BOOK VALUE					
	At 31 March 2025	<u>111,600</u>	<u>730</u>	<u>1,197</u>	<u>1,555</u>	<u>115,082</u>
	At 31 March 2024	<u>112,800</u>	<u>1,273</u>	<u>1,312</u>	<u>2,017</u>	<u>117,402</u>
13.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR				31.3.25 £	31.3.24 £
	Other debtors				-	500
	Grants receivable				20,381	15,409
	Prepayments				2,342	1,549
					<u>22,723</u>	<u>17,458</u>



WESTERN ISLES WOMEN'S AID SCIO

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

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Trade creditors	409	-
Taxation and social security	3,518	3,636
Other creditors	1,728	1,598
	<u>5,655</u>	<u>5,234</u>

15. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	130,444	10,216	2,992	143,652
Restricted funds				
Children and Young People Service fund	3,793	(9,201)	5,408	-
Court Advocacy Support Service fund	33,339	926	(8,400)	25,865
Restricted grants fund	-	5,000	-	5,000
Building Acquisition fund	43,530	(1,200)	-	42,330
Revaluation Reserve fund	69,270	-	-	69,270
	<u>149,932</u>	<u>(4,475)</u>	<u>(2,992)</u>	<u>142,465</u>
TOTAL FUNDS	<u>280,376</u>	<u>5,741</u>	<u>-</u>	<u>286,117</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	142,985	(132,769)	10,216
Restricted funds			
Children and Young People Service fund	53,462	(62,663)	(9,201)
Court Advocacy Support Service fund	56,728	(55,802)	926
Restricted grants fund	5,000	-	5,000
Building Acquisition fund	-	(1,200)	(1,200)
	<u>115,190</u>	<u>(119,665)</u>	<u>(4,475)</u>
TOTAL FUNDS	<u>258,175</u>	<u>(252,434)</u>	<u>5,741</u>

WESTERN ISLES WOMEN'S AID SCIO

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

15. 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	114,686	15,758	130,444
Restricted funds			
Children and Young People Service fund	9,398	(5,605)	3,793
Court Advocacy Support Service fund	16,348	16,991	33,339
Training fund	155	(155)	-
Building Acquisition fund	44,730	(1,200)	43,530
Revaluation Reserve fund	69,270	-	69,270
	<u>139,901</u>	<u>10,031</u>	<u>149,932</u>
<b>TOTAL FUNDS</b>	<u><u>254,587</u></u>	<u><u>25,789</u></u>	<u><u>280,376</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	139,120	(123,362)	15,758
Restricted funds			
Children and Young People Service fund	53,529	(59,134)	(5,605)
Court Advocacy Support Service fund	59,558	(42,567)	16,991
Training fund	-	(155)	(155)
Building Acquisition fund	-	(1,200)	(1,200)
	<u>113,087</u>	<u>(103,056)</u>	<u>10,031</u>
<b>TOTAL FUNDS</b>	<u><u>252,207</u></u>	<u><u>(226,418)</u></u>	<u><u>25,789</u></u>

FUNDS

General fund

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

Children and Young People Service fund

This represents funds received from the Scottish Government to provide direct support to children and young people who have experienced domestic abuse.

Court Advocacy Support Service fund

This represents funds received from the Scottish Government to provide specialist court advocacy support to victims of domestic abuse.

Restricted Grants fund

WESTERN ISLES WOMEN'S AID SCIO

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

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15. MOVEMENT IN FUNDS - continued

This represents grants received from public funding agencies and trusts for a specified purpose or in respect of capital expenditure. The funds are utilised to fund costs relating to the specified purpose or to fund the future depreciation of the capital expenditure.

Building Acquisition fund

This represents the funds raised from public funding agencies and trusts in respect of the purchase and renovation of the charity's office premises. The funds are utilised to fund the future depreciation of the capital expenditure.

Revaluation Reserve fund

This represents the gain on revaluation of the charity's office premises in March 2019.

Transfers between funds

An amount of £8,400 has been transferred from restricted funds to unrestricted funds in respect of the misallocation of restricted expenditure in 2022/23 and 2023/24.

An amount of £5,408 has been transferred from unrestricted funds to restricted funds in respect of the charity's contribution to services provided during the year.

16. RELATED PARTY DISCLOSURES

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

17. PERMANENT ENDOWMENTS

The charity does not have any permanent endowments.