

Registered number: CS006626
Charity number: SC019173

Cumbernauld and District Women's Aid SCIO

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

CUMBERNAULD AND DISTRICT WOMEN'S AID SCIO

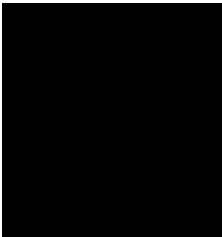
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CUMBERNAULD AND DISTRICT WOMEN'S AID SCIO

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2024

Trustees



Company registered
number

CS006626

Charity registered
number

SC019173

Registered office

Muirfield Centre
1A South Muirhead Road
Cumbernauld
Glasgow
G67 1AX

Independent Examiner

Anderson Anderson & Brown Audit LLP
Chartered Accountants
133 Finnieston Street
Glasgow
G3 8GJ

CUMBERNAULD AND DISTRICT WOMEN'S AID SCIO

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

The Trustees of Cumbernauld and District Women's Aid SCIO present their report with the financial statements of the charity for the year ended 31 March 2024. The charity is a registered Scottish Charity No. SC019173 and is limited by guarantee. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The charity is registered as a Scottish Charitable Incorporated Organisation (SCIO) and converted officially on 07 December 2023.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, 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 (FRS102) (effective 1 January 2019).

Objectives and activities

a. Principal Activities

The principal activity of the charity in the year under review was that of providing a temporary refuge for women and children and offering advice, information and counselling to women and children who are victims of domestic abuse. Cumbernauld and District Women's Aid SCIO's mission is to advocate for abused women and children and to ensure their safety by working locally and nationally to:

- Offer support and a place of safety to abused women and children by providing refuges and other services.
- Empower women affected by domestic violence to determine their own futures.
- Recognise and meet the needs of children affected by domestic violence.- Promote policies and practices to prevent domestic violence.
- Raise awareness of the extent and impact of domestic violence in society.

b. The Board of Trustees

There are currently 6 Trustees in office and the current Board will continue to seek new members with appropriate backgrounds and skills.

c. Service Delivery

Cumbernauld and District Women's Aid SCIO provides specialist domestic abuse services to women, children and young people who have experienced domestic abuse, who are at risk of experiencing domestic abuse, or are seeking to escape this situation. We recognise the complex issues that further exacerbate their needs - lack of access to public funds, alcohol and drug dependencies, mental health, poverty, disability, and socio-economic disadvantage (this list is not exhaustive). The organisation's purpose is to provide person-centred holistic services, underpinned by a feminist/gendered analysis of domestic abuse. The core hours are 9am to 4.30 pm Monday to Friday and out of hours support is provided to the women who live in our refuges. A new Manager was appointed in mid October 2023 but unfortunately she decided not to continue with the organisation due to personal reasons and left in December 2023 prior to completing her probationary period. This has meant that services continued to be managed throughout 2023-24 by the two Interim Managers appointed in September 2022. This has provided continuity to service delivery and to staff management.

The organisation has been able to meet the majority of its targets for this year and the team continued to support vulnerable women and children both in our refuges and in the community. The service continues to operate from a central office in Cumbernauld and provides support for women and children from the surrounding areas. Women can self-refer as well as being referred by partner agencies. Support includes both refuge support as well as outreach support and women who cannot be offered a refuge place immediately continue to be offered ongoing support by our Intake Team, which can be by telephone or in person The organisation is a partner in the Violence Against Women Strategic and Operational Groups, we participate in the MARAC (Multi Agency Risk Assessment Conference) and are involved in the MARAC review group; the Disclosure Scheme for domestic abuse in Scotland and MATAC (Multi-Agency Task Assessment Conference). As a registered housing support service, we are regulated by the Care Inspectorate and as a Charity by OSCR. All support staff either have or are working towards the relevant qualifications required by the SSSC.

CUMBERNAULD AND DISTRICT WOMEN'S AID SCIO

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Objectives and activities (continued)

d. Refuge Provision

With support from our partners at Sanctuary (Scotland) Housing our Housing Support Service continued in April 2023 to manage 13 refuges, 12 leased and one owned. Following a 6 month notice period initiated in January 2023 the leases on 2 of the older refuges were ended and subsequently the organisation now has 11 refuges, one of which is owned. Sanctuary has been asked to identify a replacement 3 bedroom property which can be leased. These are all single occupancy to ensure the safety, security and privacy of all our service users. Steps continue to be taken to reduce voids by actively managing the procedures for turning round properties when an occupant moves out. This continues to be supported by funding received from the Scottish Government 100 Days grant administered by Scottish Women's Aid. The 3-year funding commenced in October 2021 and was aimed at reducing refuge waiting lists. In the current year it has mainly been used on the record keeping and administrative procedures of our facilities management function.

e. Children and Young People's Service

This service continues to be funded by the National Community Lottery Fund. The last payment from this Fund was received in July 2024 but the Lottery have agreed that the unspent amount can be carried forward and used on this Service until it is expended. At the start of 2023-24 there were no Children's and Young People's workers in post and the service was effectively suspended. In August two new workers were appointed with both workers working mornings, a total of 17.5 hours a week each. Given the nature of the service it is more effective to offer it in the mornings. Support is provided to children and young people both those who were living in refuge and through local primary and secondary schools. Support continued to be offered on a one-to-one basis and staff work with children and young people to help them better understand and cope with their experiences of abuse. Our Children and Young People's service is underpinned by the principles and process set out in the Getting it Right for Every Child (GIRFEC) framework.

f. Women's Support Service

This service is funded by the Scottish Government's Delivering Equally Safe (DES) Fund. Throughout 2023/24 there were 5 staff, 3 full-time and the 2 part-time staff, who deliver the intake service. In June 2023 the senior practitioner was appointed Team Leader, which has supported the line management of the staff team. The responsibility element was funded by the 100 Days Fund.

g. Staff Development and Support

This continues to be a priority for the organisation. All staff receive regular one to one support from a manager. Case management is undertaken carried out, and monitoring and evaluation creates opportunity for our service users to provide feedback and service development suggestions. Group staff development sessions are in place, including joint ones with the Directors. The Oasis programme is embedded and continues to manage cases. All staff continue to receive training in its use. A detailed induction process in place for new staff which ensures that the service meets the requirements of the Care Inspectorate. Considerable support continues to be received from Scottish Women's Aid during this time of change.

CUMBERNAULD AND DISTRICT WOMEN'S AID SCIO

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Objectives and activities (continued)

h. Finances

The organisations restricted funding comes from:

Scottish Government Delivering Equally Safe – funding the Women's Support Service including the Intake Service.

National Lottery Community Fund – funding the Children and Young People's Service.

Scottish Government Covid Support, SWA 100 Days fund.

Wood Fund – a small grant used to fund women's safety and security.

Unrestricted funding comes in the form of Housing Support payments paid as Housing Benefit paid by North Lanarkshire Council for the women living in our refuges. It is administered by North Lanarkshire Council. The awarding by North Lanarkshire Council in February 2021 of the contract to deliver support to women to Aura, part of SACRO, means that the organisation still does not receive any funds for providing specialist domestic abuse services, including refuge accommodation, from North Lanarkshire Council.

We continue to collect contributions towards utility bills from Service Users living in refuges which have monthly accounts. We also received support from trusts, individuals, groups and local companies who have generously raised and donated funds. Glasgow's Spirit of Christmas appeal once again resulted in the organisation being able to distribute toys to the families we support and continued support from the Buddy Bag Foundation means that are able to give all children living in our refuges a backpack containing toys, books and other useful items.

We are enormously grateful to every single person for any input they may have had. There is detailed monitoring of income and expenditure and this allows the Trustees to receive regular accurate financial reports.

i. Post balance sheet events

The charity trustees have made the decision to seek approval from the Office of the Scottish Charity Regulator (OSCR) to cease operating and wind up the charity.

Achievements and performance

Financial review

a. Going concern

The Trustees have continued their search for appointment of a new manager for the finance function and operations of the charity. However, this has proven to be a difficult task to recruit and find the right people for the job. The Trustees have decided that over the course of the next 12-18 months they will seek to wind down Cumbernauld and District Women's Aid SCIO and transfer all appropriate assets to a similar charity to continue the hard work and support the users of the charity. The charity is therefore not viewed as a going concern and will be monitored over the next 12-18 months for ceasing, subject to approval from OSCR as noted within the post balance sheet events note.

CUMBERNAULD AND DISTRICT WOMEN'S AID SCIO

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

b. Reserves policy

The Trustees continue to closely monitor the charity's finances and risk positions with agreed policy objectives of securing the future of the charity's projects by establishing a working reserve to provide the equivalent of at least three months full operating costs and maximising the funds available to promote, support and develop the principal objectives of the charity.

During the financial year, there were a number of exceptional costs which are considered one-off fees and should not be factored into the three months operating costs. These are considered to be some of the professional fees, the one-off payments made to a previous manager and the Fund to Leave monies for which CADWA acted as banker. Due to these exceptional payments, the current free reserves not tied up in tangible fixed assets are lower than three months operating cost. This is a matter that is being addressed as a matter of priority by the Trustees. The risk register continues to be updated and reported to the Board on a regular basis.

The Trustees are also considerate of the matter that the charity is looking to wind down, after seeking approval from OSCR as noted in post balance sheet events, so believe the reserves policy is comfortable for the current position of the charity.

c. Financial review

During the year the charity reported income of £350,583 (2023: £364,491) and incurred expenditure of £516,511 (2023: £463,820) resulting in total reserves at the year end of £77,728 of which £36,294 was restricted (2023: Total funds of £243,856 of which £53,371 was restricted funds).

Structure, governance and management

a. Constitution

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 07 December 2023. It has a single tier structure and as such the Trustees are the members of the Charity.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

d. Staff Development

Continuous training is promoted by the Board of Trustees with all members of staff being able to attend appropriate courses on domestic abuse. Members of staff are either qualified for their individual posts or working towards the necessary qualification, and staff training is actively promoted. The Trustees have attended training offered by Scottish Women's Aid in the past and there are plans for this to continue at a local level in the future.

CUMBERNAULD AND DISTRICT WOMEN'S AID SCIO

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Plans for future periods

The priorities for the Board in the coming year are to continue to report funders and to work with our partners including North Lanarkshire Council and neighbouring Women's Aid organisations to aid our beneficiaries.

The Board have considered the future for Cumbernauld and District Women's Aid SCIO and are looking to cease trading over the next 12 to 18 months, subject to OSCR's approval, and will take the proper steps to complete this task.

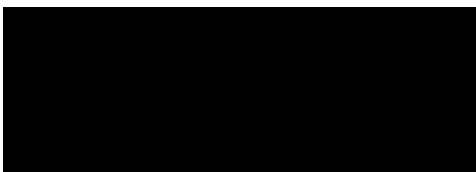
Statement of Trustees' responsibilities

The Trustees (who until 6.12.23 were also the Directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the Trustees to prepare financial statements for each financial year. Under company 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 Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 Company will continue in business.

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

Approved by order of the members of the board of Trustees and signed on their behalf by:



Date: 16 December 2024

CUMBERNAULD AND DISTRICT WOMEN'S AID SCIO

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2024

Independent Examiner's Report to the Trustees of Cumbernauld and District Women's Aid SCIO

I report on the accounts of the charity for the year ended 31 March 2024 which are set out on pages 9 to 22.

Respective Responsibilities of Trustees and Examiner

The Trustees, who are also Directors of the company for the purposes of company law, are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ('the Act') and the Charities Accounts (Scotland) Regulation 2006 ('the Accounts Regulations'). The Directors 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 financial statements as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with regulation 11 of the Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as Directors 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 the course of my examination, no matter has come to my attention, other than that disclosed below:

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 Act and regulation 4 of the Accounts Regulations; and
 - to prepare financial statements which accord with the accounting records, Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) and in other respects comply with regulation 8 of the Accounts Regulations
 have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable proper understanding of the financial statements to be reached.

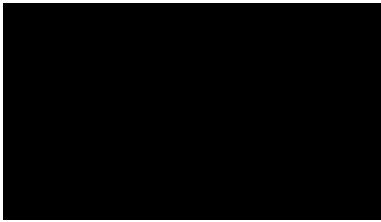
Disclosure Section

The matter that has come to my attention is that the Charity Trustees have decided to apply to OSCR to dissolve the charitable SCIO. We are aware as Independent Examiners that OSCR's approval must be applied and sought before officially winding down the entity and are comfortable that the Trustees and management are following the process to apply for this.

This report is made solely to the charity's Trustees, as a body, in accordance with regulation 11 of the Charities Accounts (Scotland) Regulations 2006. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

CUMBERNAULD AND DISTRICT WOMEN'S AID SCIO

**INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**



Dated: 17 December 2024

Institute of Chartered Accountants in England and Wales

Anderson Anderson & Brown Audit LLP

Chartered Accountants
133 Finnieston Street
Glasgow
G3 8GJ

CUMBERNAULD AND DISTRICT WOMEN'S AID SCIO**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	3	3,063	3,000	6,063	600
Charitable activities	4	178,586	164,458	343,044	363,447
Investments		1,276	-	1,276	444
Total income		182,925	167,458	350,383	364,491
Expenditure on:					
Charitable activities		331,866	184,645	516,511	463,820
Total expenditure		331,866	184,645	516,511	463,820
Net movement in funds		(148,941)	(17,187)	(166,128)	(99,329)
Reconciliation of funds:					
Total funds brought forward		190,485	53,371	243,856	343,185
Total funds carried forward		41,544	36,184	77,728	243,856

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

The notes on pages 11 to 22 form part of these financial statements.

CUMBERNAULD AND DISTRICT WOMEN'S AID SCIO
REGISTERED NUMBER: CS006626

BALANCE SHEET
AS AT 31 MARCH 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	12	39,065	39,074
		<u>39,065</u>	<u>39,074</u>
Current assets			
Debtors	13	6,157	576
Cash at bank and in hand		61,993	239,416
		<u>68,150</u>	<u>239,992</u>
Creditors: amounts falling due within one year	14	(29,487)	(35,210)
		<u>38,663</u>	<u>204,782</u>
Net current assets			
Total assets less current liabilities		<u>77,728</u>	<u>243,856</u>
Charity funds			
Restricted funds	16	36,184	53,371
Unrestricted funds	16	41,544	190,485
Total funds		<u>77,728</u>	<u>243,856</u>

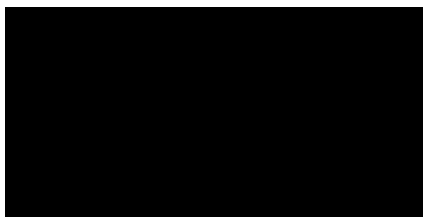
The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Date: 16 December 2024

The notes on pages 11 to 22 form part of these financial statements.

CUMBERNAULD AND DISTRICT WOMEN'S AID SCIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. General information

The charity Cumbernauld and District Women's Aid (SCIO) is a charity registered with the Charity Commission (Charity Number SC019173) and constitutes a Scottish Charitable Incorporated Organisation (SCIO) with registered company number CS006626.

The registered office is Muirfield Centre, 1A South Muirhead Road, Cumbernauld, G67 1AX.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Cumbernauld and District Women's Aid SCIO financial statements have been prepared under the historical cost convention which means assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The reporting currency of the financial statements is pounds sterling (£).

2.2 Going Concern

Cumbernauld and District Women's Aid SCIO are looking to cease over the next 12 to 18 months and will be taking the proper steps to action this. At present, the Trustees do not consider the charity to be operating as a going concern and will be actioning the transfer of assets to similar operating charity.

2.3 Financial Reporting Standard 102 - reduced disclosure exemptions

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

- the requirements of Section 7 Statement of Cash Flows;
- the requirements of Section 3 Financial Statement Presentation paragraph 3.17(d);
- the requirements of Section 11 Financial Instruments paragraphs 11.42, 11.44 to 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of Section 12 Other Financial Instruments paragraphs 12.26 to 12.27, 12.29(a), 12.29(b) and 12.29A.

2.4 Critical accounting judgement and key sources of estimation uncertainty

The charity considers on an annual basis the judgements that are made when applying its significant accounting policies that would have the most significant effect on amounts that are recognised in the financial statements.

In the application of the charity's accounting policies, the Trustees are required to make estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The charity does not have any key assumptions concerning the future, or other key sources of estimation uncertainty in the reporting year that may have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

CUMBERNAULD AND DISTRICT WOMEN'S AID SCIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.5 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.6 Government Grant

Income from Government 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.

2.7 Expenditure

Costs relating to raising funds and charitable activities are charged to the Statement of Financial Activities on an accruals basis, inclusive of irrecoverable Value Added Tax. Expenditure is recognised when there is a legal or constructive obligation to pay for expenditure.

All costs have been directly attributed to one of the categories of expenditure.

Raising funds costs are the costs of managing the investment portfolio which generates the charity's income.

Charitable activities costs incurred directly in meeting the objectives of the charity, and also include support costs incurred in support of the direct costs.

Governance costs, a category within support costs, are costs attributable to compliance with the charity's constitutional and statutory requirements.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.8 Taxation

The charity is exempt from tax on its charitable activities.

CUMBERNAULD AND DISTRICT WOMEN'S AID SCIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.9 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

Freehold property	- Not depreciated
Fixtures and fittings	- 15% reducing balance
Computer equipment	- 33.33% straight line

2.10 Debtors

Other debtors are recognised at the settlement amount due less impairment losses for bad and doubtful debts.

2.11 Cash at bank and in hand

Cash and cash equivalents includes cash and bank accounts with immediate access to funds.

2.12 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.13 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.14 Fund accounting

Unrestricted funds are held for the furtherance of the charity's objectives and are expendable at the discretion of the Trustees.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

CUMBERNAULD AND DISTRICT WOMEN'S AID SCIO**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024****3. Income from donations and legacies**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations	3,063	3,000	6,063	600

4. Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Providing support, refuge & advice to women	178,586	164,458	343,044	363,447

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

	2024 £	2023 £
Delivering Equally Safe	105,000	105,000
Funds to leave	17,968	-
Big Lottery	17,069	44,499
Scottish Women's Aid - 100 Days	24,421	24,421
	<u>164,458</u>	<u>173,920</u>

6. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £	Total funds 2023 £
Providing support, refuge & advice to women	392,598	123,913	516,511	463,820

CUMBERNAULD AND DISTRICT WOMEN'S AID SCIO**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024****6. Analysis of expenditure by activities (continued)****Analysis of direct costs**

	Providing support, refuge & advice to women 2024 £	Total funds 2024 £	Total funds 2023 £
Staff costs	185,920	185,920	215,136
Depreciation	2,595	2,595	1,221
Staff & volunteer expenses	2,353	2,353	3,127
Registration fees	4,040	4,040	2,637
WSS Resources	1,534	1,534	-
Bank Charges	69	69	-
Funds to leave payments	17,835	17,835	-
Agency fees	15,777	15,777	10,167
CYP equipment fees, expenses & training	1,342	1,342	766
Training	2,156	2,156	1,628
Counselling costs	315	315	-
Interim management fees	98,048	98,048	59,064
Refuge property costs	60,614	60,614	92,181
	<hr/> 392,598	<hr/> 392,598	<hr/> 385,927

Analysis of support costs

	Providing support, refuge & advice to women 2024 £	Total funds 2024 £	Total funds 2023 £
Insurance	1,782	1,782	2,905
Sundry expenses	1,318	1,318	1,680
Bank charges & interest	176	176	98
Accountancy & professional fees	84,627	84,627	50,644
Telephone & Internet	3,708	3,708	3,175
Office premises costs and office consumables	26,422	26,422	15,191
Governance costs	5,880	5,880	4,200
	<hr/> 123,913	<hr/> 123,913	<hr/> 77,893

CUMBERNAULD AND DISTRICT WOMEN'S AID SCIO**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024****7. Governance Costs**

	2024 £	2023 £
Independent examiner fee	5,880	4,200
	<u>5,880</u>	<u>4,200</u>

8. Independent examiner's remuneration

	2024 £	2023 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	5,000	3,320
Non-independent examination fees payable to the Charity's independent examiner firm in respect of:		
Preparation of the financial statements	880	880
Management accounts and bookkeeping services	25,200	-
	<u>25,200</u>	<u>-</u>

9. Staff costs

	2024 £	2023 £
Wages and salaries	176,023	198,334
Social security costs	6,552	12,769
Contribution to defined contribution pension schemes	3,345	4,033
	<u>185,920</u>	<u>215,136</u>

The staff costs in 2024 is inclusive of a settlement fee of £15,000 (2023 - £NIL)

The average number of persons employed by the Charity during the year was as follows:

	2024 No.	2023 No.
Employees	<u>9</u>	<u>7</u>

No employee received remuneration amounting to more than £60,000 in either year.

The Key Management Personnel consisted of the Trustees and no remuneration was paid to them.

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

CUMBERNAULD AND DISTRICT WOMEN'S AID SCIO**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024****10. Trustees' remuneration and expenses (continued)**

During the year ended 31 March 2024, expenses totalling £346 were reimbursed to 1 trustee (2023 - £335 to 2 Trustees). These expenses comprised of support costs from the Trustees to the charity to assist the finance function.

11. Comparatives for the Statement of Financial Activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Income from:			
Donations and legacies	600	-	600
Charitable activities	189,527	173,920	363,447
Investments	<u>444</u>	<u>-</u>	<u>444</u>
Total income	190,571	173,920	364,491
Expenditure on:	-	-	-
Charitable activities	<u>310,815</u>	<u>153,005</u>	<u>463,820</u>
Total expenditure	310,815	153,005	463,820
 Net movement in funds	 (120,244)	 20,915	 (99,329)
Reconciliation of funds			
Total funds brought forward	<u>310,729</u>	<u>32,456</u>	<u>343,185</u>
Total funds carried forward	<u>190,485</u>	<u>53,371</u>	<u>243,856</u>

CUMBERNAULD AND DISTRICT WOMEN'S AID SCIO**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024****12. Tangible fixed assets**

	Freehold property £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation				
At 1 April 2023	32,720	48,488	5,112	86,320
Additions	-	-	2,586	2,586
At 31 March 2024	32,720	48,488	7,698	88,906
Depreciation				
At 1 April 2023	-	46,394	852	47,246
Charge for the year	-	314	2,281	2,595
At 31 March 2024	-	46,708	3,133	49,841
Net book value				
At 31 March 2024	32,720	1,780	4,565	39,065
At 31 March 2023	32,720	2,094	4,260	39,074

13. Debtors

	2024 £	2023 £
Due within one year		
Trade debtors	3,384	-
Prepayments and accrued income	2,773	576

14. Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	84	-
Other taxation and social security	2,316	2,998
Other creditors	1,479	381
Accruals and deferred income	25,608	31,831
	29,487	35,210

The 2024 deferred income is in respect to the Funds to Leave project received before 31 March 2024 but in relation to activities delivered in the next accounting period.

CUMBERNAULD AND DISTRICT WOMEN'S AID SCIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

15. Lease commitments

	2024 £	2023 £
Within one year	2,722	-
Between one and two years	2,722	-
Between two and five years	-	-
	<hr/>	<hr/>
	5,444	-
	<hr/>	<hr/>

CUMBERNAULD AND DISTRICT WOMEN'S AID SCIO**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024****16. Statement of funds****Statement of funds - current year**

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Unrestricted funds				
General Fund	190,485	182,925	(331,866)	41,544
Restricted funds				
Delivering Equally Safe	839	105,000	(103,227)	2,612
Big Lottery	38,278	17,069	(40,292)	15,055
Scottish Women's Aid - 100 Days	14,254	24,421	(20,544)	18,131
Wood Foundation	-	3,000	(2,614)	386
Fund to Leave	-	17,968	(17,968)	-
	53,371	167,458	(184,645)	36,184
Total of funds	243,856	350,383	(516,511)	77,728

Statement of funds - prior year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Unrestricted funds				
General Fund	310,729	190,571	(310,815)	190,485
Restricted funds				
Delivering Equally Safe	7,380	105,000	(111,541)	839
Big Lottery	25,076	44,499	(31,297)	38,278
Scottish Women's Aid - 100 Days	-	24,421	(10,167)	14,254
	32,456	173,920	(153,005)	53,371
Total of funds	343,185	364,491	(463,820)	243,856

CUMBERNAULD AND DISTRICT WOMEN'S AID SCIO**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024****16. Statement of funds (continued)****Notes for the funds**

Delivering Equally Safe - this project represents work carried out to support women and children affected by violence and to ensure their wider safety and wellbeing needs are met.

Big Lottery - this grant is to employ workers to support children and young person's services carried out by CADWA by those that have experienced the effects of domestic abuse.

Scottish Women's Aid: 100 Days - this grant monies is to employ support workers to aid with women and children services.

Wood Foundation - this was a one-off donation to be committed to empower young people in the community that need support.

Funds to Leave - are monies received to employ and reimburse staff for supporting women and children services.

17. Analysis of net assets between funds**Analysis of net assets between funds - current period**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	39,065	-	39,065
Current assets	13,570	54,580	68,150
Creditors due within one year	(11,091)	(18,396)	(29,487)
Total	41,544	36,184	77,728

Analysis of net assets between funds - prior period

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	39,074	-	39,074
Current assets	186,621	53,371	239,992
Creditors due within one year	(35,210)	-	(35,210)
Total	190,485	53,371	243,856

CUMBERNAULD AND DISTRICT WOMEN'S AID SCIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

18. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 March 2024.

The Charity did not enter into any related party transactions during the year ended 31 March 2023, nor was there any outstanding balances owing between related parties and the Charity.