

CHARITY NO: SC011636

**CLYDEBANK WOMENS AID
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

CLYDEBANK WOMENS AID
REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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CLYDEBANK WOMENS AID

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees:



Principal Office:

Charity Number:

SC011636

Independent Examiners:

Wbg Services LLP
168 Bath Street
Glasgow
G2 4TP

Bankers:

Virgin Money
32 Sylvania Way South
Clydebank
G81 1RP

CLYDEBANK WOMENS AID

Report of the Trustees for the year ended 31 March 2024

The Trustees present their annual report and financial statements of the charity for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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).

The legal and administrative information on page one forms part of this report.

Objectives and activities

The purposes of the charity are set out in its constitution, and are as follows:

- To provide temporary refuge for women who have suffered mental and physical harassment, and their children;
- To encourage these women to determine their own future;
- To care for the needs of the children involved;
- To offer support, advice and help to any woman who requests it;
- To encourage research into prevention of, or relieving of suffering caused by harassment;
- To educate and inform the public, and;
- To campaign for housing needs of abused or homeless women and their dependants.

Achievements and Performance

Financially, as expected, 2023/2024 was yet another challenging year for Clydebank Women's Aid. We continue to work within tight budget constraints as set by Housing Benefit and West Dunbartonshire Council funding levels. With this seeing no rise in line with inflation for a number of years. The cost of our energy and other contracts we have in place rose due to the cost-of-living crisis and we have managed this well within our budget but it remains a strain. The funding we receive is crucial to the running of our service for Women, Children and young people experiencing domestic abuse however it only enables us to deliver a core service.

This was another challenging year for recruitment for the organisation with the aim of filling the two roles of a children and young person's worker and a women's support worker. The standard of applications returned to the group have not been great despite overhauling the recruitment documents on several occasions. This strategy was put in place to try and capture the changing recruitment environment and to take into account our unique place as an employer operating a collective management structure. These overhauls were designed to be accurate and clearly define what these roles entail and what the organisation is looking for in a candidate with a clear focus on values as these reflect the standards of CWA.

CLYDEBANK WOMENS AID

Report of the Trustees for the year ended 31 March 2024

Achievements and performance (continued)

For example, CWA changed/updated and downsized the application form in a way which balanced both values and attitude that reflect those of the organization as well and personal and professional competencies. CWA also developed a recruitment information document which was provided to all applicants. This document detailed the work of Clydebank Women's Aid, CWA's organisational history, CWA's governance, CWA's vision and mission statement, the Job Description and Person Spec, the dual role of collective manager and worker, terms and conditions and benefits including training/qualifications etc.

Despite the challenging recruitment climate which is being felt across the Women's Aid network we successfully recruited a Women's Support Worker in August 2023. Clydebank Women's Aid will continue to review their recruitment strategy in line with Safer Recruitment through better recruitment and readvertise posts to fulfil the gaps in the service throughout 2023/24 until successful candidates are found.

CWA continue to utilise the Scottish Women's Aid 100 days funding to partially cover the costs of a 28 hour Refuge Worker and Collective Manager post within the organisation.

Occupancy was high 2023/2024 and we continue to provide women and children with safe accommodation. Strains on Local Authorities across Scotland has been felt in the Women's Aid network as it is taking longer for women to be permanently rehoused. In addition more organisations now have access to RoutestoSupport which has led to an increase in refuge referrals.

The children's service currently has a waiting list and filling this post continues to be a priority for the coming months.

Due to staffing levels and to ensure a worker is available for a woman we have maintained our appointment support in the office with women still able to drop in if they are in crisis.

Women continue to provide positive feedback regarding the service they receive from workers.

Following the feedback and suggestions from women accessing our service we have completely renovated our ground floor support spaces to ensure these are more welcoming and comfortable for woman. Previously, our kitchen area was used as a supplementary support space when our dedicated counselling room was not available.

CWA worked with many contractors who helped to minimise the kitchen element to this space and maximise comfort by removing the kitchen work tops, sink, cooker, fridge, and dishwasher and placing these across a different wall as to not be the focal point of the room. The dishwasher and fridge is now contained within cabinets and hidden from view as to minimise attention to this area. This area was furnished with a heated massage chair and furniture which was supportive of women with back and leg pain. This utilised the majority of the funding allocated from the Health and Wellbeing fund from WDCVS. Women in refuge, accessing our drop in and other partner agencies have commented on this space regarding how comfortable, warm and modern it is with women expressing a particular fondness of the massage chair to alleviate sore muscles and help with relaxation.

Clydebank Women's Aid continue to see a rise in demand for the service from referrals into the service from and women themselves for support both emotionally and for refuge and also from other agencies. From April 23 to April 24 the group have supported approximately 330 women.

CLYDEBANK WOMENS AID

Report of the Trustees for the year ended 31 March 2024

Achievements and performance (continued)

In the absence of the Clydebank Women's Aid women's group, CWA have organised outings to the craft pottery, loch Lomond boat tour, sea life center etc and organized a Halloween party for CYP using the service. CWA also organised a Christmas gift collection for women using the service with gifts for themselves, their loved ones and their CYP. CWA also celebrated Eid and Easter and International Womens Day providing money, gift cards and chocolates to celebrate.

Structure, Governance and Management

Governing document

The organisation is a collective, constituted as an unincorporated association. It is recognised as having charitable status.

Appointment of trustees

New trustees are recruited and appointed in accordance with the charity's recruitment policy.

Organisational structure

The organisation's affairs are managed by a committee made up of all members of the collective.

Related Parties

The organisation is affiliated to Scottish Women's Aid.

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 are in place to mitigate our exposure to major risks. We have an evolving COVID19 working from home policy that will allow for workers to work from home as and when government guidance suggests to do.

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level to provide sufficient funds to cover management, administration and support costs for approximately 3 months. At current spending levels this would equate to £67,980. The charity's general free reserves at the year end were £262,084.

Financial review

Housing Benefit income levels have remained steady this financial year with a high level of occupancy than previous years impacted by COVID. Clydebank Women's Aid have welcomed the news that counsellors in West Dunbartonshire Council have agreed to fund our service and other violence against women organisations in the local authority until 2027. This is the longest level of secured, sustained funding we have ever received and gives us the security; however, funding levels have not risen in line with inflation for almost 10 years and this will have an impact in the service particularly in the current climate.

CLYDEBANK WOMENS AID

Report of the Trustees for the year ended 31 March 2024

Financial review (continued)

Scottish Women's Aid has provided COVID19 funding from the Scottish Government which had been split between all groups in the network. Clydebank Women's Aid received funding for a post for three years. The funding is allocated to partially cover the costs of the 28 hour refuge and Collective Manager post

We were successful in our funding application to WDCVS Wellbeing Fund for a fee of 12,500 to go towards a much need renovation and redecoration of our ground floor support spaces which is now completed. We still have money allocated towards specific training costs with a training needs analysis undertaken to ascertain where the fundamental training needs of the collective lie.

The charity's income for the year amounted to £280,370 (2023: £306,954) and expenditure of £271,919 (2023: £230,170) was incurred, resulting in a surplus of £8,451 (2023: surplus of £76,784). At 31 March 2024 the charity had unrestricted funds of £263,637 (2023: £244,954) of which £1,553 (2023: £5,226) was tied up in fixed assets leaving free reserves of £262,084 (2023: £239,728).

Plans for the future

Clydebank Women's Aid will continue to provide women, children and young people living with domestic abuse with a timely, flexible and high-quality service. We remain committed to raising awareness of our service and the issues that women and children are facing in relation to domestic abuse and to working collectively.

Recruitment remains our priority and this will also continue into the next financial year. We will endeavour to re-establish our invaluable children and young people's service and aiming to start the women's group (rolling programme) again when staff numbers allow.

We will use the remainder of the WDCVS funding towards collective training to ensure we continue to have the highest trained/skilled workers to maintain the high standard of service we provide WCYPEDA

We will continue to consult with women accessing the service about what they would like to see from the service and work to implement this as much as possible.

"CWA is fantastic for women fleeing domestic abuse. Workers are very kind and extremely supportive. I will miss them all". – Women living in refuge

"Clydebank Women's Aid] have been great, feels amazing to see the kids being happy" – Women who went on our trips with CYP

"We always feel comfortable referring women to your service because we know that she will get a good service" - Local Women's Aid Group

"The service is a lifeline. I don't know where I would be without you" - Woman using drop in

"I personally found peace and relief for me. I don't believe any other service could have done that for me" - Woman in refuge

"I am happy when at school and when I see my support worker" - Child using the service

"The workers here at Clydebank are brilliant, they are so easy to talk to. They are supportive in everything you need help with" - Woman in refuge

CLYDEBANK WOMENS AID

Report of the Trustees for the year ended 31 March 2024

Plans for the future (continued)

“To have someone to trust, listen to your feelings with empathy and care... from the bottom of my heart you are all bright stars” - Woman using drop in

“I personally found peace and relief and I don’t believe any other service could have done that for me. The workers here at Clydebank Women’s Aid are brilliant, they are so easy to talk too. They are supportive in everything you need help with” - Woman using drop in

Trustees’ responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees’ annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

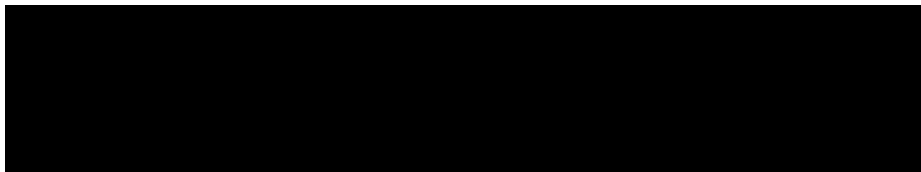
The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable 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 adequate accounting records that 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, the Charity Accounts (Scotland) Regulations 2006 (as amended), and the provisions of the charity constitution. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity’s website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees and signed on their behalf by:

A large black rectangular box redacting the signature of the trustee.

Date: 28 October 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CLYDEBANK WOMENS AID FOR THE YEAR ENDED 31 MARCH 2024

I report on the accounts of the charity for the year ended 31 March 2024, which are set out on pages 8 to 18.

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.

The charity 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 independent examiner's statement

My examination is 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 seeks explanations from the 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

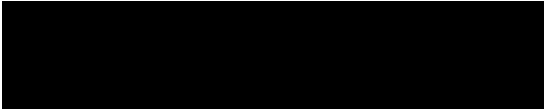
In the course of my examination, no matter has come to my attention

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 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.



Wbg Services LLP
168 Bath Street
Glasgow
G2 4TP

Date: 28 October 2024

CLYDEBANK WOMENS AID

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MARCH 2024
(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	As restated Restricted Funds 2023 £	As restated Total Funds 2023 £
Income and endowments from:							
Donations and legacies	4	173,073	25,615	198,688	174,414	36,516	210,930
Charitable activities	5	81,682	-	81,682	96,024	-	96,024
Total Income		254,755	25,615	280,370	270,438	36,516	306,954
Expenditure on:							
Charitable activities	7	236,072	35,847	271,919	211,625	18,545	230,170
Total Expenditure		236,072	35,847	271,919	211,625	18,545	230,170
Net income/(expenditure) for the year		18,683	(10,232)	8,451	58,813	17,971	76,784
Transfers between funds		-	-	-	-	-	-
Net movement in funds		18,683	(10,232)	8,451	58,813	17,971	76,784
Funds reconciliation							
Total Funds brought forward as previously stated	14	244,954	44,825	289,779	186,141	39,354	225,495
Prior year adjustment	17	-	12,500	12,500	-	-	-
Total funds brought forward as restated	14	244,954	57,325	302,279	186,141	39,354	225,495
Total Funds carried forward	14	263,637	47,093	310,730	244,954	57,325	302,279

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

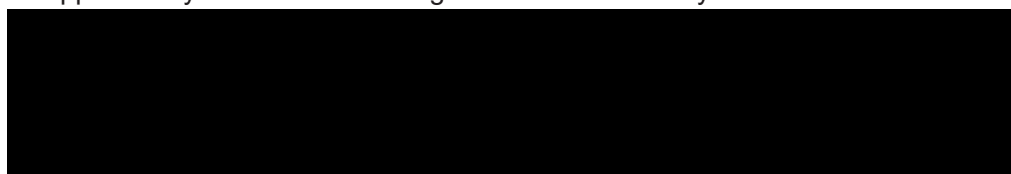
All income and expenditure derive from continuing activities.

CLYDEBANK WOMENS AID

BALANCE SHEET AS AT 31 MARCH 2024

	Note	2024	As restated 2023
		£	£
Fixed assets:			
Tangible assets	11	1,553	5,226
Total Fixed Assets		<u>1,553</u>	<u>5,226</u>
Current assets:			
Debtors	12	16,553	14,845
Cash at bank and in hand		302,057	291,074
Total Current Assets		<u>318,610</u>	<u>305,919</u>
Liabilities:			
Creditors falling due within one year	13	(9,433)	(8,866)
Net Current Assets		<u>309,177</u>	<u>297,053</u>
Net Assets		<u>310,730</u>	<u>302,279</u>
The funds of the charity:			
Unrestricted funds	14	263,637	244,954
Restricted funds	14	47,093	57,325
Total charity funds		<u>310,730</u>	<u>302,279</u>

Approved by the trustees and signed on their behalf by:



Date: 28 October 2024

CLYDEBANK WOMENS AID

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity constitutes a public benefit entity as defined by FRS 102.

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

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created funds for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or charity deed, or through the terms of an appeal.

Further details of each fund are disclosed in note 14.

(c) Income recognition

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.

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.

Legacy gifts are recognised on a case by case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash, or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

CLYDEBANK WOMENS AID

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

1. Accounting Policies (continued)

(c) Income recognition

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.

Income from government and other grants, whether 'capital' 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.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

(d) Expenditure recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (e) below.

- Expenditure on charitable activities includes expenditure undertaken to further the purposes of the charity and their associated support costs.

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

(e) Allocation of governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees.

Governance costs have been allocated to the cost of charitable activities.

(f) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged as follows:

	Basis
Plant and equipment	3 year straight line
Fixtures and Fittings	4 year straight line
Motor vehicles	20% reducing balance

(g) Debtors

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

CLYDEBANK WOMENS AID

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

1. Accounting Policies (continued)

(h) 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.

(i) 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 trade discounts due.

(j) Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity contribution is restricted to the contributions disclosed in note 9. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included within the costs of charitable activities.

The money purchase plan is managed by Independent Investment Managers and the plan invests the contributions made by the employee and employer in an investment fund to build up over the term of the plan. The pension fund is then converted into a pension upon the employee's normal retirement age which is defined as when they are eligible for a state pension. The Charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

(k) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

(l) Taxation

Clydebank Womens Aid is charity within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

(m) Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. 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 underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

CLYDEBANK WOMENS AID**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024****1. Accounting Policies (continued)****(m) Judgements and key sources of estimation uncertainty**

The trustees are satisfied that the accounting policies are appropriate and applied consistently. Key sources of estimation have been applied as follows;

<u>Estimate</u>	<u>Basis of estimation</u>
Depreciation of fixed assets	Fixed assets are depreciated and amortised over the useful life of the asset. The useful lives of fixed assets are based on the knowledge of the operations team, with reference to assets expected life cycle.

2. Legal status of the Charity

Clydebank Women's Aid is a registered Scottish charity.

3. Related party transactions and trustees' expenses and remuneration

The employment costs disclosed in note 9 relate in full to members of the Collective management who are the Trustees of the charity. Such salary payments may be made in accordance with section 3 of the charity's Constitution. No expenses have been made to trustees in their role as trustee (2023: nil). The trustees did not waive any expenses during the year (2023: nil).

Other than the transactions noted above, the year no trustee had any personal interest in any contract or transaction entered into by the charity (2023: none).

4. Income from donations and legacies

	2024	As restated 2023
	£	£
Donations	8,177	7,695
WDCVS Grant	-	12,500
West Dunbartonshire Council Core Grant	166,896	163,671
West College Grant	-	3,450
SWA Grants	23,615	23,614
	<u>198,688</u>	<u>210,930</u>

5. Income from charitable activities

	2024	2023
	£	£
Housing Benefit Income	81,682	96,024
	<u>81,682</u>	<u>96,024</u>

CLYDEBANK WOMENS AID**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024****6. Allocation of governance costs**

	2024	2023
	£	£
Governance costs:		
Independent examiner's remuneration	1,932	1,842
Under accrual in 2022	-	234
	<u>1,932</u>	<u>2,076</u>

Allocation of governance costs:

	2024	2023
	£	£
Housing Benefit	1,932	2,076
Total allocated	<u>1,932</u>	<u>2,076</u>

7. Analysis of expenditure on charitable activities

	2024	2024	2023	2023
	Housing	Total	Housing	Total
	Benefit	£	Benefit	£
	£		£	
Staff costs	208,289	208,289	183,244	183,244
Premises costs	20,923	20,923	22,585	22,585
Running costs	37,102	37,102	17,984	17,984
Depreciation	3,673	3,673	4,281	4,281
Governance costs (note 7)	1,932	1,932	2,076	2,076
	<u>271,919</u>	<u>271,919</u>	<u>230,170</u>	<u>230,170</u>

8. Analysis of staff costs and remuneration of key management personnel

	2024	2023
	£	£
Salaries and wages	167,745	147,083
Social security costs	12,782	11,577
Employer contributions to defined benefit pension schemes	27,762	21,306
Total staff costs and employee benefits	<u>208,289</u>	<u>179,966</u>
Key management personnel remuneration	<u>208,289</u>	<u>179,966</u>

The charity operates a defined contribution pension scheme in respect of the collective members. The scheme and its assets are held by independent managers on behalf of the employees. The charity made £27,762 of contributions to the pension plan (2023: £21,306).

No employees had employee benefits in excess of £60,000 (2023: Nil).

	2024	2023
	No.	No.
The average weekly number of persons, by headcount, employed by the charity during the year was:	<u>6</u>	<u>5</u>

CLYDEBANK WOMENS AID**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024****9. Net income/(expenditure) for the year**

This is stated after charging:	2024	2023
	£	£
Depreciation	3,673	4,281
Independent Examiners remuneration	1,932	2,076

10. Government Grants

Income from government grants comprises:

West Dunbartonshire Council – £166,896 (2023: £163,671) was received during the year for the core costs of the charity.

11. Tangible Fixed Assets

	Equipment	Fixtures and	Total
	£	Fittings	£
		£	
Cost or valuation			
At 1 April 2023	59,174	19,502	78,676
Additions	-	-	-
Disposals	-	-	-
At 31 March 2024	59,174	19,502	78,676
Depreciation			
At 1 April 2023	55,411	18,039	73,450
Charge for the year	2,419	1,254	3,673
Eliminated on disposals	-	-	-
At 31 March 2024	57,830	19,293	77,123
Net book value			
At 31 March 2024	1,344	209	1,553
At 31 March 2023	3,763	1,463	5,226

CLYDEBANK WOMENS AID**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024****12. Debtors**

	2024	As restated
	£	2023
		£
Accrued income	13,917	12,500
Prepayments	2,636	2,345
	<u>16,553</u>	<u>14,845</u>

13. Creditors: amounts falling due within one year

	2024	2023
	£	£
Other creditors and accruals	1,932	1,842
Taxation and social security	7,501	7,024
	<u>9,433</u>	<u>8,866</u>

14. Analysis of charitable funds

2023					As restated
Analysis of	Balance	As restated	Expenditure	Transfers	Fund
Fund movements	b/fwd	Income			c/fwd
	£	£	£	£	£
Unrestricted funds					
Tangible fixed assets	9,507	-	(4,281)	-	5,226
Total designated funds	9,507	-	(4,281)	-	5,226
General funds	176,634	270,438	(207,344)	-	239,728
Total unrestricted funds	186,141	270,438	(211,625)	-	244,954
Restricted funds					
Nairn Trust	-	402	(402)	-	-
West Dumbartonshire Council	-	12,500	-	-	12,500
Scottish Women's Aid (1)	9,893	-	-	-	9,893
Scottish Women's Aid (2)	6,372	-	-	-	6,372
Scottish Women's Aid (3)	11,282	-	-	-	11,282
Scottish Women's Aid (4)	11,807	23,614	(18,143)	-	17,278
Total restricted funds	39,354	36,516	(18,545)	-	57,325
TOTAL FUNDS	<u>225,495</u>	<u>306,954</u>	<u>(230,170)</u>	<u>-</u>	<u>302,279</u>

CLYDEBANK WOMENS AID**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024****14. Analysis of charitable funds (continued)**

2024 Analysis of Fund movements	As restated Balance b/fwd £	Income £	Expenditure £	Transfers £	Fund c/fwd £
Unrestricted funds					
Tangible fixed assets	5,226	-	(3,673)	-	1,553
Total designated funds	5,226	-	(3,673)	-	1,553
General funds	239,728	254,755	(232,399)	-	262,084
Total unrestricted funds	244,954	254,755	(236,072)	-	263,637
Restricted funds					
West Dumbartonshire Council	12,500	-	(10,952)	-	1,548
West Dumbartonshire Council Transport Fund	-	2,000	(129)	-	1,871
Scottish Women's Aid (1)	9,893	-	-	-	9,893
Scottish Women's Aid (2)	6,372	-	-	-	6,372
Scottish Women's Aid (3)	11,282	-	-	-	11,282
Scottish Women's Aid (4)	17,278	23,615	(24,766)	-	16,127
Total restricted funds	57,325	25,615	(35,847)	-	47,093
TOTAL FUNDS	302,279	280,370	(271,919)	-	310,730

- a) The unrestricted funds are available to be spent for any of the purposes of the charity.

The fixed asset designated fund represents the net book value of the tangible fixed assets at the year end.

General funds represent the free reserves of the charity which the Trustees are free to use in furthering the charity's objectives.

- b) Restricted funds comprise:

West Dumbartonshire Council – funding towards the refurbishment of the support space.

West Dumbartonshire Council Transport Fund – funding towards social transport costs.

Nairn Trust – funding towards the cost of clearing and cleaning the back court area to make this a more welcoming space for women living in the refuge.

Scottish Women's Aid (1) – funding towards staff costs, working from home costs, office costs, group work/therapeutic support/crisis support, food vouchers, repairs and cleaning and IT resources and support.

Scottish Women's Aid (2) – funding towards equipment costs as a result of the pandemic.

CLYDEBANK WOMENS AID**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024****14. Analysis of charitable funds (continued)**

b) Restricted funds comprise:

Scottish Women's Aid (3) - funding for a support worker post which had been known as the 100 days of funding grant.

Scottish Women's Aid (4) - funding for a support worker post which had been known as the 100 days of funding grant.

15. Net assets over funds

	Unrestricted Funds £	As restated Restricted Funds £	As restated Total 2023 £
Fixed assets	5,226	-	5,226
Cash at bank	246,249	44,825	291,074
Debtors	2,345	12,500	14,845
Current liabilities	(8,866)	-	(8,866)
	<u>244,954</u>	<u>57,325</u>	<u>302,279</u>

	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Fixed assets	1,553	-	1,553
Cash at bank	254,964	47,093	302,057
Debtors	16,553	-	16,553
Current liabilities	(9,433)	-	(9,433)
	<u>263,637</u>	<u>47,093</u>	<u>310,730</u>

16. Lease commitments

At the balance sheet date, amounts due under operating leases were as follows:

	Equipment	2024 £	2023 £
Due < 1 year	479	479	1,438
Due between 2 to 5 years	-	-	479
	<u>479</u>	<u>479</u>	<u>1,917</u>

17. Prior year adjustment

During the preparation of the financial statements for the current year we uncovered £12,500 of restricted income was omitted from the 2023 accounts. As a result, the 2023 income increased by £12,500 and debtors by the same amount. At 31 March 2023 the restricted funds increased by £12,500.