

**CHARITY NO: SC005227**

**COMPANY NO: SC337534**

**GLASGOW WOMEN'S AID**

**(A company limited by guarantee)**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

**GLASGOW WOMEN'S AID**

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

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## **GLASGOW WOMEN'S AID**

### **LEGAL AND ADMINISTRATION INFORMATION**

**Registered Office and  
Operational Address:**

4<sup>th</sup> Floor  
30 Bell Street  
GLASGOW  
G1 1LG

**Charity Registration Number:** SC005227

**Company Registration Number:** SC337534

**Trustees:**

Ms S Ross  
Ms W Spencer  
Ms F Thomson  
Ms K Pearson (resigned 05/03/2023)  
Ms L Wyllie  
Ms I Campbell  
Mrs S Gillies

**Secretary:**

Ms S Ross

**Key Management  
Personnel:**

Ms A Devine  
Ms M Farry  
Ms L Munro  
Ms C O'Neil  
Ms M Black  
Ms F Davies

**Auditors:**

Wbg (Audit) Limited  
168 Bath Street  
GLASGOW  
G2 4TP

**Bankers:**

Bank of Scotland PLC  
167 – 201 Argyle Street  
GLASGOW  
G2 2BU

**Solicitors:**

TC Young Solicitors  
7 West George Street  
GLASGOW  
G2 2BU

## **GLASGOW WOMEN'S AID**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

The directors are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

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 (FRS 102).

### **GWA OBJECTIVES AND ACTIVITIES**

Glasgow Women's Aid exists to provide information, support and temporary accommodation to women, children and young people fleeing from or living with domestic abuse. Our aim is to empower and give women, children & young people their voice. The support we provide empowers women to regain control of their lives by increasing their confidence and self-esteem.

We provide support for children and young people in refuge and in the community. We recognise and care for the educational and emotional needs of children and young people who are living in refuge and continue to support them once they move on. We provide one-to-one group work programs using a range of therapeutic tools suited to individual needs. Our staff liaise with a range of other agencies including social work, health, education and specialised services and for children and young people who need more intensive support, our Play Therapist provides a therapeutic service. With our support, children and young people feel safer, have a better understanding of domestic abuse, and have more involvement in decisions about their lives.

Glasgow Women's Aid also provides information about domestic abuse to the wider community and we promote education and information about the abuse of women, children and young people and campaign against this abuse.

Our work has a positive and lasting impact on the lives of the women, children, and young people we work with. We analyse the impact of our services and seek regular feedback from women through questionnaires, interviews, and consultation events. Children and young people are actively encouraged to help us measure our success by regular evaluation in their health and wellbeing plans, children's forum, meet the team manager days, child led questionnaires and new innovative computer lead surveys. This feedback is vital to us to highlight anything that is not working and to help us plan how best to develop the organisation and our services.

Glasgow Women's Aid continues to be committed to working in partnership with statutory agencies and other voluntary organisations including other women's aid groups, Say Women, Rape Crisis, Wise Women, Assist, the Bridges project, Police, Health, Education and Social Work. We are strategically and operationally, participate in the Glasgow Violence against Women partnership, the Standing Group for Glasgow violence against women and girls and the Glasgow Gender Based Violence group. We have representation on a steering group for MARAC (Multi Agency Risk Assessment Conference) which aims to support high risk victims of domestic abuse.

## **GLASGOW WOMEN'S AID**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

We are also represented on the strategic review of services to women experiencing gender-based violence alongside Glasgow City Council, Assist, HSCP and Health agencies. In addition to the above we lead on a partnership project with British red Cross supporting women with no recourse to public funds, this is the only project of this kind in the UK.

### **GWA ACHIEVEMENTS AND PERFORMANCE**

This year has proven to be another successful year in terms of fundraising activities and the efforts of all involved who have worked tirelessly to support the fundraising actions. Funding applications have been developed and are to be submitted for new projects. GWA continues to be in a healthy financial position and demand for our services continues to grow.

In particular:

- 4106 - 1:1 support for women in Crisis Service.
- 117 women and 106 children stayed in refuge.
- We have had 958 refuge referrals, and this has been accommodated by signposting, refuge requests to other areas and sustainable move on accommodation.
- 212 Children and young people were supported through our non-refuge-based services.
- 424 Women were supported through follow on, outreach and IDAA.
- 10 Women have been supported through our No recourse To Public Funds project.
- 32 women supported through our Peer Support group.
- 62 women supported through court ordered contact with the Child Contact Group
- 45 young people experiencing domestic abuse in their own intimate relationships through our dedicated Enough Project.
- 3 women have been supported through our befriending project.

We continue to feed into the Care Inspectorate and Glasgow City Councils Health and Social Care partnership data collection for service levels and work closely with commissioners and inspectors regularly.

The Care Inspectorate carried out a short notice inspection in February 2019 when all aspects of our services were assessed as either Very Good or Excellent. We have had periodic meetings to update about the current issues and work collaboratively together.

The past year has seen an increase in the need for our service and GWA work continuously to be fully aware of strengths, using them to meet the challenges we are presented with whilst providing a robust need-led service. We have continued to evolve our services whilst ensuring we use our feedback and evaluations in a meaningful way.

The growing demand for our innovative support services has facilitated the need to be creative and motivated to constantly look at what we provide and when to women, children, and young people.

## **GLASGOW WOMEN'S AID**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

With a strong emphasis on fundraising and budgetary controls we have managed to create new projects, look at new posts and grow our accommodation portfolio. This in turn has enabled us to encourage growth and development for women, children, and young people in the service.

Our new strategic plan launched at our 50<sup>th</sup> year celebration in November will drive us through to 2025. It has helped us and will help us into the future to focus on being the best, a service of choice and being relevant to the evolving needs in the community. This is all backed up by a strong drive to manage the organisation with sustainability at the forefront, as well as keeping the women, children, and young people at the center of what we do. We have continued to emphasize involvement, participation, and consultation for our services.

GWA have sourced extra refuge space and have focused on supporting the families already in the service, this was and is a longer-term project that will enhance all we offer.

We are delighted to have a strong presence digitally and have grown engagement levels due to our social media and website. This is both nationally and locally, using our presence to provide key messages, support, and information in a digital format. This has enabled us to promote training and awareness externally and with greater reach.

In reporting these achievements, we are very aware that they are made possible only through the arduous work, dedication, and commitment of all the staff at GWA. On behalf of the Board and all the women, children and young people who use our services, I would like to personally thank each one of them for the incredible strength, drive, and tenacity in seeking the best support for all who encounter GWA. The staff team have met the challenges head on and worked through them to ensure we get it right, this has been achieved through dedication and passion for the service and ensure the women, children and young people have a well-informed service.

### **FINANCIAL REVIEW**

GWA acknowledges the help of continued funding from Glasgow City Council and the Scottish Government. We would also like to acknowledge grants and funding received from

BBC Children in Need  
Cash for Kids  
Celtic Foundation  
W A Cargill Fund  
Kelvin Smith Insurance  
The Bowie Trust  
Trades House – Commonwealth Fund  
Hugh Fraser Trust

## GLASGOW WOMEN'S AID

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

During the year we have received continued corporate support from McTears Auctioneers, Spirit of Christmas and many other organisations and individuals who support us through donations and financial support, particularly at Christmas, and we express our thanks to each and every one of them. We would like extend special thanks to the family and friends of Kirsteen King, donations and fundraising in her memory will have a lasting impact within the organisation.

The Board are satisfied with the financial performance of Glasgow Women's Aid for the year ended 31 March 2024. Income has increased by £200K to £2.73m, mainly from the company's main charitable activities.

Donations and legacy income has continued to increase to £354k (2023 - £332k) which has been vital to support our services. We are continuing with our focus on obtaining sustainable funding to allow us to extend or reach further in the future in line with our strategic plan.

We continue to monitor our cost base closely – the total costs for the organisation have risen to £2.73m (2023 - £2.56m), and this resulted in a small net deficit for the financial year. Staff costs have risen to £1.83m (2023 - £1.73m), which is an increase of over 5%. The Board face an enormous challenge to try to reward and retain our fabulous team of staff, whilst ensuring that we are future proofed, with diverse funding and adequate reserves.

#### Reserves policy

The Board of Directors of Glasgow Women's Aid has ultimate responsibility for the charity, its assets and activities. All funds of the organisation are held for the purpose of carrying out its mission and charitable activities.

Reserves are held for 4 main purposes:

- To meet the financial obligations arising in the event of Glasgow Women's Aid ceasing to operate and allow the organisation to wind up in an orderly manner.
- To fund working capital.
- To ensure adequate liquidity.
- To manage potential risks and contingencies that may arise from time to time.

In order to meet these objectives, it is considered necessary to have general reserves of approximately three months running costs which equates to approximately £730,000, based on expenditure levels at the time of approving this report.

In March 2024 the charity had total funds of £865,042, of which £147,753 were held in restricted funds. Of the unrestricted funds totalling £717,289, £254,879 have been designated by the Board. The fixed asset fund of £31,254 represents the amount tied up in tangible fixed assets and therefore not available to spend. Further designated funds of £26,625 for the implementation of our Volunteer Project, £60,000 for Strategic Delivery, £12,000 Organisational and Staff Development and £25,000 for Major Repairs Fund are likely to be spent in the short term. There is also the Contingency / Redundancy Notice Fund of £70,000 and a Core Funding Deficit Fund of £30,000, leaving general reserves of £462,410.

Although the general reserves are below the stated policy level the Board consider the current reserves situation to be satisfactory in this continued challenging economic environment and will continue to seek opportunities to grow reserves in order to achieve our stated policy in the future.

## **GLASGOW WOMEN'S AID**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

#### **PLANS FOR FUTURE PERIODS**

GWA will be ensuring we work with all agencies both in the voluntary and statutory sectors to maintain and grow our services. We plan to work with a multi-agency approach to meet the challenge of growing demand and an ever-shifting landscape for the people we support. GWA constantly strive to seek new partnership's and working relationships to ensure growth in the social networks for the women and CYP.

We are committed to meeting challenges with positivity and look at learning from all situations, from this we will adapt our service provision. New accommodation is being sort and extra office space to allow for growth etc. As part of our new year, we will be looking to manage a strong presence in the domestic abuse awareness training element of all agencies and community, we will be looking to have a dedicated training space.

We are still committed to offering a wide range of services that is fully embedded in the needs lead service provision for all who come into contact with GWA. We will persevere in our aim to increase our awareness raising and information service to ensure people get support and signposting, this will be by keeping a strong media presence and promotion within Glasgow.

We plan to continue our engagement and continue to find new ways of engagement with those who have seldom heard voices, as well as those who have significant barriers to engagement. This will entail finding funding and skills to enhance the current service provision. In the coming year we will find new ways to ensure there are service user participation events, feedback methods and evidence of the changes.

In the year ahead we also focus on the following goals and deliverables in our strategic plan for 2024/2025:

- Expand our digital presence by creating wider opportunities to engage with social media, promote joint working arrangements with other agencies to share information and knowledge as teams.
- Grow our accommodation portfolio, ensure it has excellent amenities and is a place that women, children, and young people want to stay whilst on their journey of recovery.
- Continue to build a well-structured, fit for purpose operational infrastructure which fulfils the current and future needs of our service, where workers are valued, empowered, and motivated to deliver remarkable services for women, children, and young people.
- Continue to promote a range of opportunities to work in partnership with statutory and voluntary agencies, universities, and colleges to extend and enhance the range of services we offer.
- We will work in partnership with Glasgow City Council, the Scottish Government, and other agencies to inform and shape the strategic direction for domestic abuse services.
- Map our service against the need presented at crisis support and adapt accordingly, looking at further funding to enhance and develop new services.



## **GLASGOW WOMEN'S AID**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

Charity number SC005227  
Company number 337534 (Scotland)  
Registered office 4th Floor, 30 Bell Street, Glasgow, G1 1LG.

#### **Our advisors**

Auditors Wbg (Audit) Limited, 168 Bath Street, Glasgow, G2 4TP.  
Bankers Bank of Scotland plc, 167-201 Argyle Street, Glasgow, G2 8BU  
Nationwide Building Society, Pipers Way, Swindon, SN38 1NW  
The Charity Bank Limited, Fosse House, 182 High Street, Tonbridge, TN9 1BE  
Solicitors TC Young Solicitors, 7 West George Street, Glasgow, G2 1BA

#### **Directors**

The charity's directors are its trustees for charity law. The trustees serving during the year and since the year end were as follows:

Ms. Sheila Gillies  
Ms. Wendy Spencer  
Ms. Fiona Thomson  
Ms. Suzanne Ross  
Ms. Lorraine Wyllie  
Ms. Kate Pearson Resigned 5<sup>th</sup> March 2023  
Ms. Julie Marshall

#### **Key Management Personnel**

GWA Chief Executive Ms. A Devine  
Women's Team Manager Ms. L Munro  
CYP's Team Manager Ms. M Farry  
Outreach Team Manager Ms. C O'Neill  
HR & Admin Manager Ms. F Davies  
Finance Manager Ms. M Black

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

Glasgow Women's Aid is controlled by its governing documents; a Memorandum and Articles of Association which was created in February 2008, revised on the 17 November 2021, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. It is registered as a charity with the Office of Scottish Charities Regulator. Membership is open to all women who have a feminist analysis of domestic abuse and who accept the objects of the company. Members agree to contribute £1 if the charity winding up.

## **GLASGOW WOMEN'S AID**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

#### **Appointment of directors**

The Articles of Association state the minimum number of directors to be three and the maximum to be twelve. At each AGM, the members may elect any member to be a director. The directors may appoint any member to be a director.

The charity has six directors at the year end. Directors appointed during the year were appointed by existing directors in line with the Articles of Association. The following directors comprising the one third due to retire by rotation were re-elected at the AGM:

- Lorraine Wylie
- Kate Pearson

#### **Induction and training of new Directors**

All new directors receive a full induction to the organisation and the governance role. This includes obligations under charity and company law and an introduction to GWA's structure and services, our plans and financial status. The induction process also allows new directors to visit our refuges and to meet staff. A training record is kept for all directors encouraged to attend training events relevant to their role.

#### **Organisational structure**

The board of directors, which can have at least 3 and a maximum of 12 members, administers the charity. The board meets every 2 months and there are sub-committees covering service quality, finance and fundraising which normally meet between board meetings. A Chief Executive Officer is appointed by the directors to manage the charity's daily operations. To facilitate effective operations, the Chief Executive has delegated authority, within terms of delegation approved by the directors, for operational matters including finance, employment, and service delivery.

Directors are appointed to the offices of Chair, Vice Chair, Treasurer, Secretary, and such other office bearers (if any) as they consider appropriate. These appointments are made by the Directors following the AGM. All office bearers shall cease to hold office at the conclusion of each AGM but shall then be eligible for re-election.

#### **Related parties**

None of our trustees receive remuneration or other benefit from their work with the charity. In the current year no related party transactions were reported.

## **GLASGOW WOMEN'S AID**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

#### **Pay policy for senior staff.**

The directors consider the board of directors, the GWA Chief Executive and the GWA Women's, Children's Team Managers, Outreach Team Manager, HR Manager and Finance Manager to be the key management personnel of the charity in charge of directing and controlling, running, and operating the organisation on a day-to-day basis.

All directors give their time freely and no director receives remuneration in the year. The practice of the charity is that directors do not claim expenses.

The pay of senior staff is measured every 2 years against relevant roles in similar organisations.

#### **Risk management.**

The directors have a risk management strategy which comprises:

- A quarterly and annual review of the principal risks the charity may face.
- The establishment of policies, systems, and procedures to mitigate those risks identified, and
- The implementation of procedures designed to manage any potential impact on the charity should any of these risks materialize.

This work has shown that sustainable funding is the major risk for the charity. Our core funding is not keeping pace with our cost base, meaning that IT-related costs, salary costs, pensions and utility increases need to be funded by other sources of income. As certain key revenue streams are only agreed on a year-to-year basis there is considerable uncertainty involved, which is unsettling for staff and difficult to manage.

There is an increasing dependence on project funding which requires considerable staff time both in putting together applications and in the subsequent administration of monitoring and evaluation processes. The cost of resources to conduct this work is not included in the funding, which means it must be absorbed by existing staff. This creates the risk of it distracting from core service delivery focus.

#### **STATEMENT OF DIRECTORS RESPONSIBILITIES**

The Directors (who are also the directors of Glasgow Women's Aid Limited for the purposes of company law) are responsible for preparing the Report of the Directors and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

## GLASGOW WOMEN'S AID

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

Company law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the Directors must

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles of the Charity SORP.
- make judgements and estimates that are reasonable and prudent.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the Directors are aware, there is no relevant information (as defined by Section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware, and each trustee has taken all the steps that they ought to have taken as a trustee in order to make them aware of any audit information and to establish that the charitable company's auditors are aware of that information.

### AUDITORS

The board give their assurance of the continued engagement of Wbg (Audit) Limited as the appointed auditors for the forthcoming year at the Annual general Meeting held in October.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:  Signed by:  
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Sheila Gillies

Chairperson

Date: 19 August 2024

## STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

### Independent Auditor's Report to the Trustees and Members of Glasgow Women's Aid for the year ended 31<sup>st</sup> March 2024

#### Opinion

We have audited the financial statements of Glasgow Women's Aid (the 'charitable company') for the year ended 31st March 2024 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Cash Flow Statement and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31<sup>st</sup> March 2024, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

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

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

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

#### Other information

The other information comprises the information included in the Report & Financial Statements, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the Report & Financial Statements. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated.

## **Independent Auditor's Report to the Trustees and Members of Glasgow Women's Aid for the year ended 31<sup>st</sup> March 2024**

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

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Report of the Trustees has been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on pages 9 and 10, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

## **Independent Auditor's Report to the Trustees and Members of Glasgow Women's Aid for the year ended 31<sup>st</sup> March 2024**

### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

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

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures response to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing the risks or material misstatements in respect of irregularities, including fraud and non-compliance with laws and regulations we considered the following;

- The nature of the charity, the environment in which it operates and the control procedures implemented by management and the trustees; and
- Our enquiries of management and trustees about their identification and assessment of the risks of irregularities.

Based on our understanding of the charity and the sector we identified that the principal risks of non-compliance with laws and regulations related to, but were not limited to;

- Regulations and legislation pertinent to the charity's operations
- The charity's memorandum & articles

We considered the extent to which non-compliance might have a material impact on the financial statements. We also considered those laws and regulations which have a direct impact on the preparation of the financial statements, such as the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006. We evaluated management and trustees' incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of management override of controls), and determined that the principal risks were related to;

- Posting inappropriate journal entries;
- Overstated Gift Aid claims

## **Independent Auditor's Report to the Trustees and Members of Glasgow Women's Aid for the year ended 31<sup>st</sup> March 2024**

### **Audit response to the risks identified;**

Our procedures to respond to the risks identified included the following;

- Gaining an understanding of the legal and regulatory framework applicable to the charity and the sector in which it operates;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management, trustees and legal advisors concerning actual and potential litigation and claims;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with HMRC;
- In addressing the risk of fraud as a result of management override of controls, testing the appropriateness of journal entries and other adjustments; evaluating rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <..\WorkingPaper\Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.




## **Independent Auditor's Report to the Trustees and Members of Glasgow Women's Aid for the year ended 31<sup>st</sup> March 2024**

### **Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006.

Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:  
  
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*Claire Dalrymple FCCA (Senior Statutory Auditor)*

*168 Bath Street  
Glasgow  
G2 4TP*

*For and on behalf of Wbg (Audit) Limited (Formerly Wylie & Bisset (Audit) Limited), Statutory Auditor*

*19 August 2024*

*Wbg (Audit) Limited (Formerly Wylie & Bisset (Audit) Limited) is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.*

**GLASGOW WOMEN'S AID**  
**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MARCH 2024**  
**(Incorporating an income and expenditure account)**

	Note	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023
		£	£	£	£	£	£
<b>Income and endowments from:</b>							
Donations and legacies	4	113,756	240,439	354,195	99,787	232,936	332,723
Charitable activities	5	689,364	1,626,088	2,315,452	563,588	1,588,579	2,152,167
Other trading activities	6	39,760	-	39,760	37,095	-	37,095
Investments	7	19,353	-	19,353	6,770	-	6,770
<b>Total Income</b>		<b>862,233</b>	<b>1,866,527</b>	<b>2,728,760</b>	<b>707,240</b>	<b>1,821,515</b>	<b>2,528,755</b>
<b>Expenditure on:</b>							
Raising funds							
Raising donations & legacies	8	16,000	-	16,000	13,739	-	13,739
Other trading activities	9	29,100	-	29,100	24,530	-	24,530
Charitable activities	11	731,256	1,957,017	2,688,273	623,437	1,898,274	2,521,711
<b>Total Expenditure</b>		<b>776,356</b>	<b>1,957,017</b>	<b>2,733,373</b>	<b>661,706</b>	<b>1,898,274</b>	<b>2,559,980</b>
<b>Net (expenditure) for the year</b>		<b>85,877</b>	<b>(90,490)</b>	<b>(4,613)</b>	<b>45,534</b>	<b>(76,759)</b>	<b>(31,225)</b>
Transfers between funds		(46,479)	46,479	-	(25,136)	25,136	-
<b>Net movement in funds</b>		<b>39,398</b>	<b>(44,011)</b>	<b>(4,613)</b>	<b>20,398</b>	<b>(51,623)</b>	<b>(31,225)</b>
<b>Funds reconciliation</b>							
Total Funds brought forward	20	677,891	191,764	869,655	657,493	243,387	900,880
<b>Total Funds carried forward</b>	<b>20</b>	<b>717,289</b>	<b>147,753</b>	<b>865,042</b>	<b>677,891</b>	<b>191,764</b>	<b>869,655</b>

The statement of financial activities includes gains and losses recognised in the year.  
All income and expenditure is derived from continuing activities.

**GLASGOW WOMEN'S AID  
BALANCE SHEET AS AT 31 MARCH 2024**

	Note	2024 £	2023 £
<b>Fixed assets:</b>			
Tangible assets	15	31,254	40,621
<b>Current assets:</b>			
Debtors	16	96,001	98,708
Investments	17	200,000	200,000
Cash at bank and in hand	23	656,810	618,751
<b>Total current assets</b>		952,811	917,459
<b>Liabilities:</b>			
Creditors falling due within one year	18	(119,023)	(88,425)
<b>Net current assets</b>		833,788	829,034
<b>Net assets</b>		865,042	869,655
<b>The funds of the charity:</b>			
Unrestricted funds	20	717,289	677,891
Restricted income funds	20	147,753	191,764
<b>Total charity funds</b>		865,042	869,655


These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the company.

Approved by the Trustees and authorised for issue on 19 August 2024 and signed on their behalf by:

Signed by:  
  
 E9D4DCF01F4C4C7...

Name: Sheila Gillies

**Company No: SC337534**

DocuSigned by:  
  
 E612BCF9524445F...

Name: Fiona Thomson

**GLASGOW WOMEN'S AID****STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 31 MARCH 2024**

	Note	2024 £	2023 £
<b><i>Cash flows from operating activities:</i></b>			
Cash provided by/(used in) operating activities	22	34,237	(110,736)
<b><i>Cash flows from investing activities:</i></b>			
Interest received		19,353	6,770
Interest payable		(348)	(320)
Cash invested		(200,000)	(200,000)
Proceeds from investment		200,000	200,000
Purchase of property, plant and equipment		(15,183)	(34,103)
<b>Net cash provided by/(used in) investing activities</b>		<b>3,822</b>	<b>(27,653)</b>
<b>Change in cash and cash equivalents in the year</b>		<b>38,059</b>	<b>(138,389)</b>
Cash and cash equivalents brought forward	23	418,751	557,140
<b>Cash and cash equivalents carried forward</b>	<b>23</b>	<b>456,810</b>	<b>418,751</b>

## **GLASGOW WOMEN'S 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 notes 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, 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 charity's presentation currency is sterling and amounts in the 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 trust deed, or through the terms of an appeal.

Further details of each fund are disclosed in note 20.

##### **(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.

## GLASGOW WOMEN'S AID

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

#### 1. Accounting Policies (continued)

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 deferred until the criteria for income recognition are met (see note 19).

#### (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 support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

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

#### (e) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

#### (f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support 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 statutory audit and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on the time spent by staff members. The allocation of support and governance costs is analysed in note 10.

**GLASGOW WOMEN'S AID****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024****1. Accounting Policies (continued)****(g) Tangible fixed assets and depreciation**

Tangible fixed assets costing more than £75 are capitalised, including any incidental expenses of acquisition. Expenditure relating to the refuge accommodation is written off through the SOFA in the year in which the expenditure is incurred. This is a reflection of the short estimated useful life of these assets.

	Basis
Leasehold property	10%/33% on cost
Computer equipment	33% - 100% on cost
Office Equipment	15% on cost

**(h) 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.

**(i) 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.

**(j) 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.

**(k) Pensions**

The pension costs charged against profits represents the amount of employer's contributions payable in the scheme in respect of the accounting period. The charity is also an admitted body to the Strathclyde Pension Fund which operates a defined benefit pension scheme. The contributions payable by the charity, as employer, and of the relevant staff, are prescribed by the managers of the fund under the statutory provisions under which the scheme operates. The company has no discretion to vary the rates of its contributions and therefore the pension scheme is treated as a defined contribution scheme as permitted by FRS 102. The pension costs charged in the financial statements in respect of this scheme represents the contributions payable by the company during the year.

**(l) Judgements and key sources of estimation and 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.

**GLASGOW WOMEN'S AID****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023****1. Accounting Policies (continued)**

**Depreciation of fixed assets** – fixed assets are depreciated over the useful life of the asset. The useful lives of fixed assets are based on the knowledge of senior management, with reference to assets expected life cycle.

**Allocation of expenditure between activities** – Support costs are allocated between charitable activities and governance based on the time spent by senior management on undertaking the charity's activities.

**2. Legal status of the Charity**

Glasgow Women's Aid is a registered Scottish charity.

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

**3. Related party transactions and trustees' expenses and remuneration**

The trustees all give freely their time and expertise without any form of remuneration or other benefit in kind (2023: £nil). Expenses are not normally paid to Trustees.

During the year no trustee had any personal interest in any contract or transaction entered by the charity (2023: none).

**4. Income from donations and legacies**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Donations and legacies	113,686	99,702
Subscriptions	70	85
SWD Grants	240,439	232,936
	<u>354,195</u>	<u>332,723</u>

**5. Income from charitable activities**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
To provide accommodation and support to women and children through their experiences of domestic abuse	2,315,452	2,152,167
	<u>2,315,452</u>	<u>2,152,167</u>

**6. Income from other trading activities**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Other income	2,940	4,109
Fundraising	36,820	32,986
	<u>39,760</u>	<u>37,095</u>



**GLASGOW WOMEN'S AID****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024****7. Investment Income**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Bank interest	19,353	6,770
	<u>19,353</u>	<u>6,770</u>

**8. Raising funds - expenditure on raising donations and legacies**

	<b>Direct Costs £</b>	<b>Support Costs £</b>	<b>Total 2024 £</b>
Seeking donations – 2024	-	16,000	16,000
	<u>-</u>	<u>16,000</u>	<u>16,000</u>

	<b>Direct Costs £</b>	<b>Support Costs £</b>	<b>Total 2023 £</b>
Seeking donations – 2023	-	13,739	13,739
	<u>-</u>	<u>13,739</u>	<u>13,739</u>

**9. Raising funds - expenditure on other trading activities**

	<b>Direct Costs £</b>	<b>Support Costs £</b>	<b>Total 2024 £</b>
Fundraising – 2024	5,062	24,038	29,100
	<u>5,062</u>	<u>24,038</u>	<u>29,100</u>

	<b>Direct Costs £</b>	<b>Support Costs £</b>	<b>Total 2023 £</b>
Fundraising – 2023	3,885	20,645	24,530
	<u>3,885</u>	<u>20,645</u>	<u>24,530</u>

## GLASGOW WOMEN'S AID

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

#### 10. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown in the table below:

<b>2024</b> <b>Cost type</b>	<b>Total allocated</b> <b>£</b>	<b>Governance related</b> <b>£</b>	<b>Other support costs</b> <b>£</b>	<b>Basis of apportionment</b>
Staff costs	192,348	8,077	184,271	<i>Staff time</i>
Other costs	59,733	2,508	57,225	<i>Usage</i>
<b>Total</b>	<b>252,081</b>	<b>10,585</b>	<b>241,496</b>	

<b>2023</b> <b>Cost type</b>	<b>Total allocated</b> <b>£</b>	<b>Governance related</b> <b>£</b>	<b>Other support costs</b> <b>£</b>	<b>Basis of apportionment</b>
Staff costs	175,197	7,962	167,235	<i>Staff time</i>
Other costs	61,042	2,775	58,267	<i>Usage</i>
<b>Total</b>	<b>236,239</b>	<b>10,737</b>	<b>225,502</b>	

<b>Governance costs:</b>	<b>2024</b> <b>£</b>	<b>2023</b> <b>£</b>
Auditor's remuneration	6,421	5,886
Governance costs	10,560	376
Support costs (see above)	10,585	10,737
	<b>27,566</b>	<b>16,999</b>

#### Breakdown of governance and support costs by activities:

<b>2024</b>	<b>Support Costs</b> <b>£</b>	<b>Governance</b> <b>£</b>	<b>Total</b> <b>£</b>
Seeking donations	14,622	1,378	16,000
Raising funds	21,832	2,206	24,038
Charitable activities	205,042	23,982	229,024
	<b>241,496</b>	<b>27,566</b>	<b>269,062</b>

<b>2023</b>	<b>Support Costs</b> <b>£</b>	<b>Governance</b> <b>£</b>	<b>Total</b> <b>£</b>
Seeking donations	12,889	850	13,739
Raising funds	19,285	1,360	20,645
Charitable activities	193,328	14,789	208,117
	<b>225,502</b>	<b>16,999</b>	<b>242,501</b>

## GLASGOW WOMEN'S AID

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

#### 11. Analysis of expenditure on charitable activities

	<b>To provide refuge and support to women and children fleeing domestic violence</b>	<b>2024 Total</b>	<b>To provide refuge and support to women and children fleeing domestic violence</b>	<b>2023 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Staff costs	1,642,762	1,642,762	1,568,786	1,568,786
Property costs	413,742	413,742	392,194	392,194
Administrative costs	85,491	85,491	92,001	92,001
Maintenance	143,111	143,111	104,897	104,897
Legal and professional	701	701	4,109	4,109
Interest charges	348	348	320	320
Refuge costs	160,533	160,533	140,046	140,046
Travel	7,100	7,100	5,568	5,568
Subscriptions	5,461	5,461	5,101	5,101
COVID expenditure	-	-	301	301
Loss on sale	-	-	271	271
Governance costs (note 10)	23,982	23,982	14,789	14,789
Support costs (note 10)	205,042	205,042	193,328	193,328
	<u>2,688,273</u>	<u>2,688,273</u>	<u>2,521,711</u>	<u>2,521,711</u>

#### 12. Analysis of staff costs and remuneration of key management personnel

	<b>2024 £</b>	<b>2023 £</b>
Salaries and wages	1,489,847	1,400,298
Social security costs	139,802	134,601
Pension costs	196,686	197,545
Total staff costs and employee benefits	<u>1,826,335</u>	<u>1,732,444</u>
	<b>2024 £</b>	<b>2023 £</b>
Key management personnel remuneration (including salary, national insurance and pension contributions)	<u>296,054</u>	<u>286,891</u>

Included within salaries and wages are redundancy payments totalling £Nil (2023: £Nil). No employees had employee benefits in excess of £60,000 (2023: nil).

	<b>2024 No.</b>	<b>2023 No.</b>
The average weekly number of persons, by headcount, employed by the charity during the year was:	<u>53</u>	<u>51</u>

**GLASGOW WOMEN'S AID****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024****13. Net income/(expenditure) for the year**

This is stated after charging:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Depreciation	24,550	35,925
Interest payable	348	320
Interest receivable	19,353	6,770
Auditor's remuneration: Audit fees	<u>6,421</u>	<u>5,886</u>

**14. Government Grants**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Glasgow City Council	1,290,189	1,322,715
Scottish Government	428,312	418,313
	<u>1,718,501</u>	<u>1,741,028</u>

There are no unfulfilled conditions and contingencies attaching to the grants or any indications of other forms of government assistance.

**15. Tangible Fixed Assets**

	<b>Plant &amp; Machinery £</b>	<b>Total £</b>
<b>Cost or valuation</b>		
At 1 April 2023	273,103	273,103
Additions	15,183	15,183
Disposals	8,318	8,318
At 31 March 2024	<u>279,968</u>	<u>279,968</u>
<b>Depreciation</b>		
At 1 April 2023	232,482	232,482
Charge for the year	24,550	24,550
Eliminated on disposals	8,318	8,318
At 31 March 2024	<u>248,714</u>	<u>248,714</u>
<b>Net book value</b>		
At 31 March 2023	<u>40,621</u>	<u>40,621</u>
At 31 March 2024	<u>31,254</u>	<u>31,254</u>

**GLASGOW WOMEN'S AID**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**

**16. Debtors**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade debtors	821	18,500
Other debtors	95,180	80,209
	<u>96,001</u>	<u>98,708</u>

**17. Current Investments**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Term deposit	200,000	200,000
	<u>200,000</u>	<u>200,000</u>

**18. Creditors: amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade creditors	33,842	5,996
Other creditors and accruals	38,744	37,671
Deferred income (Note 19)	13,408	12,291
Taxation and social security costs	33,029	32,467
	<u>119,023</u>	<u>88,425</u>

**19. Deferred income**

	<b>2024</b>
	<b>£</b>
Balance as at 1 April 2023	12,291
Amount released to income earned from charitable activities	(12,291)
Amount deferred in year	13,408
Balance as at 31 March 2024	<u>13,408</u>

Deferred income comprises 24/25 grants received in advance.

**GLASGOW WOMEN'S AID****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024****20. Analysis of charitable funds**

<b>Analysis of Fund movements</b>	<b>2023 Balance b/fwd £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>2024 Fund c/fwd £</b>
<b>Unrestricted Designated funds</b>					
Fixed assets	40,621	-	-	(9,367)	31,254
Contingency notice/ redundancy fund	70,000	-	-	-	70,000
Strategic Delivery Fund	50,000	-	13,713	23,713	60,000
Fundraising database fund	-	-	-	-	-
COVID fund	-	-	-	-	-
Volunteer project	30,000	-	3,375	-	26,625
Major repairs fund	25,000	-	-	-	-
50th Anniversary Fund	10,000	-	9,415	(585)	-
Organisational & Staff Development Fund	10,000	-	4,479	6,479	12,000
Core Funding Deficit	75,000	-	-	(45,000)	30,000
<b>Total designated funds</b>	<b>310,621</b>	<b>-</b>	<b>30,982</b>	<b>(24,760)</b>	<b>254,879</b>
General funds	367,270	862,233	745,374	(21,719)	462,410
<b>Total unrestricted funds</b>	<b>677,891</b>	<b>862,233</b>	<b>776,356</b>	<b>(46,479)</b>	<b>717,289</b>
<b>Restricted fund</b>					
BBC Children in Need	2,233	10,000	9,700	-	2,533
Playscheme Grant	-	9,950	9,975	25	-
Cash for Kids	-	16,050	16,080	30	-
Celtic Foundation	-	5,000	5,010	10	-
Covid-19 - 100 Days Emergency Fund	-	37,253	42,329	5,076	-
GCC - Safety & Wellbeing Initiative	10,000	7,332	10,151	151	7,332
GCC - Supporting people	60,916	668,771	678,165	-	51,522
GCC - SWD grant	3,807	240,439	240,288	-	3,958
GCC – Glasgow Communities Fund	-	21,000	21,010	10	-
GCC - Women, Destitution & NRPF	39,262	-	5,554	-	33,708
GCC – Women's Aid Refuge Services	32,732	342,697	359,401	-	16,028
GCC - Family Support Fund	41,314	5,000	19,721	-	26,593
Hugh Fraser Trust	300	-	302	2	-
Scottish Government DES	-	428,313	473,768	45,455	-
VSDF – SSSC Fee's	1,200	2,400	1,250	50	2,400
Trades House – Commonwealth Fund	-	4,150	1,471	-	2,679
Funds to Leave	-	64,970	60,640	(4,330)	-
Turcan Connell	-	1,600	600	-	1,000
Drapers Fund	-	1,602	1,602	-	-
<b>Total restricted funds</b>	<b>191,764</b>	<b>1,866,527</b>	<b>1,957,017</b>	<b>46,479</b>	<b>147,753</b>
<b>TOTAL FUNDS</b>	<b>869,655</b>	<b>2,728,760</b>	<b>2,733,373</b>	<b>92,958</b>	<b>865,042</b>

**GLASGOW WOMEN'S AID****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024****20. Analysis of charitable funds (continued)**

Analysis of Fund movements	2022 Balance b/fwd £	Income £	Expenditure £	Transfers £	2023 Fund c/fwd £
<b>Unrestricted</b>					
<b>Designated funds</b>					
Fixed assets	42,744	-	-	(2,123)	40,621
Contingency notice/ redundancy fund	70,000	-	-	-	70,000
Strategic Delivery Fund	60,000	-	9,297	(703)	50,000
Fundraising database fund	4,826	-	1,027	(3,799)	-
COVID fund	6,000	-	301	(5,699)	-
Volunteer project	30,000	-	-	-	30,000
Major repairs fund	30,000	-	7,200	2,200	25,000
50 <sup>th</sup> Anniversary Fund	-	-	-	10,000	10,000
Organisational & Staff Development Fund	-	-	-	10,000	10,000
Core Funding Deficit	-	-	-	75,000	75,000
<b>Total designated funds</b>	<b>243,570</b>	<b>-</b>	<b>17,825</b>	<b>84,876</b>	<b>310,621</b>
General funds	413,923	707,240	643,881	(110,012)	367,270
<b>Total unrestricted funds</b>	<b>657,493</b>	<b>707,240</b>	<b>661,706</b>	<b>(25,136)</b>	<b>677,891</b>
<b>Restricted fund</b>					
BBC Children in Need	4,289	10,500	12,244	(312)	2,233
Cash for Kids - Basic Essentials	-	6,255	6,265	10	-
Cash for Kids – Food poverty	-	890	890	-	-
Celtic Foundation	-	5,000	5,010	10	-
Covid-19 - 100 Days Emergency Fund	11,156	37,253	51,069	2,660	-
Drapers Fund	-	350	350	-	-
GCC – Family Support Fund	-	54,500	13,186	-	41,314
GCC - Safety & Wellbeing Initiative	60,533	10,000	60,569	36	10,000
GCC - Supporting people	63,316	654,924	657,324	-	60,916
GCC - SWD grant	8,846	232,936	237,975	-	3,807
GCC – Transitional Support Fund	-	20,000	20,000	-	-
GCC - Women, Destitution & NRPF	40,000	8,500	9,238	-	39,262
GCC – Women's Aid Refuge Services	44,883	332,004	344,155	-	32,732
Hugh Fraser Trust	2,285	-	1,985	-	300
Inspiring Scotland – Workers Wellness	-	2,916	2,994	78	-
Natwest Circle Fund	-	5,000	5,000	-	-
Playscheme grant	-	9,850	9,896	46	-
Scottish Government – DES Year 1	-	214,156	234,200	20,044	-
Scottish Government – DES Year 1 Extension	8,079	214,156	224,724	2,489	-
Tesco – Groundworks	-	1,125	1,200	75	-
VSDF – SSSC Fees	-	1,200	-	-	1,200
<b>Total restricted funds</b>	<b>243,387</b>	<b>1,821,515</b>	<b>1,898,274</b>	<b>25,136</b>	<b>191,764</b>
<b>TOTAL FUNDS</b>	<b>900,880</b>	<b>2,528,755</b>	<b>2,559,980</b>	<b>-</b>	<b>869,655</b>

## GLASGOW WOMEN'S AID

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

#### 20. Analysis of charitable funds (continued)

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

The Trustees have created the following designated funds:

**Fixed assets:** The fixed assets fund represents the net book value of the tangible fixed assets at the balance sheet date.

**Contingency notice/redundancy fund:** This fund is the staff costs which would be incurred should the Scottish Government, Equalities Fund grant, which has less than one year to run, not be renewed for a further year. While the Board expects this funding stream will continue, they consider it prudent to allocate a reserve for these costs, as it may be necessary to put affected staff onto redundancy notice given the uncertainty and timing of future funding announcements.

**Strategy Delivery Fund** – this fund is to support the strategic direction and plan going forward, providing funds to manage IT and infrastructure for all.

**Fundraising Database Fund** – This fund represents the costs of implementing a new donor database and the support costs for the first 3 years. The database will enable the donations and fundraising received by the charity to be managed more efficiently.

**COVID Fund** – This fund is to cover the projected lost income from Housing Benefits for the period April to September for shared accommodation which we are unable to allocate to women due to government restrictions. This fund will also cover any additional costs incurred due to the COVID pandemic.

**Volunteer Fund** - This fund is to cover the costs of developing and implementing a new volunteer program over the next 2 years.

**Major Repairs Fund-** The Board anticipates some major repairs within the refuge accommodation in the next 12 to 24 months, this fund is to ensure these costs are funded.

**50<sup>th</sup> Anniversary Fund** - This fund will allow Glasgow Womens Aid to hold events during the year raising awareness of the work we do and celebrating the 50th Anniversary.

**Organisational & Staff Development Fund** – This fund will allow ongoing development within the organisation to maintain staff wellbeing and to ensure Glasgow Womens Aid is ready for any future growth or challenges.

**Core Funding Deficit** – It has been necessary to create this fund in line with our risk register as a key funder has continued funding on a standstill basis for several years. This fund recognises that current service levels require to be funded from general reserves until funding is increased, to ensure that core services are not reduced or restricted.



## GLASGOW WOMEN'S AID

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

#### 20. Analysis of charitable funds (continued)

b) Restricted funds comprise:

**BBC Children in Need** - this funding was received to decorate the children's bedrooms in their new homes when they move on from refuge accommodation.

**Playscheme Grant** - this grant from Glasgow City Council allows us to run activity programmes during the school holiday periods.

**Cash for Kids - Essentials** - This grant was to be redistributed to families who are adversely affected by poverty to assist with essentials.

**Cash for Kids – Food Poverty** – this grant funded by Arnold Clark was to help eliminate food poverty during the school summer holidays, this was used to provide a breakfast club and regular BBQ within refuge.

**Celtic Foundation** – this grant was to provide food and activities for women, children and young people during the winter months. This grant was to enable us to purchase supermarket vouchers to help families purchase essentials for Christmas.

**Covid-19 - 100 Days Emergency Fund** - this Scottish Government grant was to enable us to employ additional staff to help tackle the increased waiting list caused by the pandemic.

**GCC - Safety & Wellbeing Initiative** - this funding is to enable the support of women across Glasgow who have experience any form of VAW, to ensure their safety and to increase their wellbeing.

**GCC - Supporting People** - this grant funds the costs involved in the support of all women within the service including refuge and follow on, this grant cannot be used for any purpose other than the support of women.

**GCC - SWD Grant** - this is a core costs grant and funds the main office and management of Glasgow Women's Aid, this grant cannot be used for any support or refuge costs.

**GCC – Glasgow Communities Funds** – this grant is to fund the Childcare Service within Glasgow Women's Aid, this service is used by women to support training and employment.

**GCC - Women, Destitution & NRPF** - this funding is to support women who have experienced any form of VAW who have no recourse to public funds, this is on a short-term bases to allow them to establish a long term solution.

**GCC - Women's Aid Refuge Services.** - this 2 year grant funds the costs involved in providing additional refuge, follow on and outreach services for women, children and young people.

## GLASGOW WOMEN'S AID

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

#### 20. Analysis of charitable funds (continued)

**GCC - Family Support Fund** – This funding will support families moving into their new homes within the Glasgow area, financial support up to a maximum amount of £1000 will be awarded to purchase goods needed for their home that will enhance what provision was awarded by the Scottish Welfare fund.

**GCC – Transitional Support Fund** – This fund is to support the children service and is used to fund an Assistant CYP Support Worker who works across all refuges. Transfers at the year end were due to expenditure incurred greater than the income received, the balance of which was covered by unrestricted reserves.

**Hugh Fraser Trust** - This grant is to allow us to support women when moving on from refuge and is being used to purchase basic DIY tools

**Scottish Government – DES** - this grant funds the costs involved in the support of all children and young people using the service including refuge, follow-on, outreach and Play Therapy. This grant cannot be used for any other purpose other than the support of children and young people.

**VSDF – SSSC Fees** - This grant is to cover the cost of SVQ training to ensure our Women's Team workers achieve the required qualifications to register with SSSC.

**Trades House – Commonwealth Fund** - This grant was to support single women with the costs associated with moving on from refuge.

**Funds to Leave** – This funding allows us to remove any barriers facing women who wish to flee a domestic abuse relationship.

**Turcan Connell** – This grant formed part of our 50<sup>th</sup> Anniversary celebrations to allow a lasting impact with our refuge accommodation, this grant will be used for a mural designed by woman in refuge and for printing a new 'Welcome to Refuge' book.

**Drapers Fund** – applications were made to this fund for several children in the service, all funds received were for clothing and school wear.

**Inspiring Scotland – Workers Wellness** – This grant was awarded to improve the wellbeing and mental health of workers registered with SSSC

**Natwest Circle Fund** – This grant has to be distributed to women experiencing economic and domestic abuse, to aid in their recovery.

**Playscheme grant** – this grant from Glasgow City Council allow us to run activity programmes during the school holiday periods.

**Tesco – Groundworks** – This funding was to allow us to set up outdoor seating areas in all refuges to enable social interaction and relaxation.

**GLASGOW WOMEN'S AID****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024****21. Net assets over funds**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2024</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fixed assets	31,254	-	31,254	40,621	-	40,621
Debtors	44,563	51,438	96,001	30,249	68,459	98,708
Current Investments	200,000	-	200,000	200,000	-	200,000
Cash	556,280	100,530	656,810	495,446	123,305	618,751
Creditors	114,809	4,214	119,023	88,425	-	88,425
	<u>717,289</u>	<u>147,753</u>	<u>865,042</u>	<u>677,891</u>	<u>191,764</u>	<u>869,655</u>

**22. Reconciliation of net income/(expenditure) to net cash flow from operating activities**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Net deficit for the year (as per the Statement of Financial Activities)	(4,613)	(31,225)
Adjustments for:		
Depreciation charges	24,550	35,925
Interest received	(19,353)	(6,770)
Interest payable	348	320
Loss on disposal	-	301
Decrease/(Increase) in debtors	2,707	(57,253)
Increase/(Decrease) in creditors	30,598	(52,034)
<b>Net cash provided by/(used in) operating activities</b>	<u>34,237</u>	<u>(110,736)</u>

**23. Analysis of cash and cash equivalents**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Cash in hand	456,810	418,751
Cash held in short term investment	200,000	200,000
<b>Total cash and cash equivalents</b>	<u>656,810</u>	<u>618,751</u>

**GLASGOW WOMEN'S AID****NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024****24. Operating lease commitments**

At the Balance Sheet date the charity had annual commitments under non-cancellable leases as set out below:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Operating leases which expire:		
Within one year	183,725	173,725
In the second to fifth years inclusive	63,662	36,899
	<u>247,387</u>	<u>210,624</u>