REGISTERED COMPANY NUMBER: SC327960 (Scotland)
REGISTERED CHARITY NUMBER: SC34356

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 March 2026

for

Caithness And Sutherland Women's Aid

Mackay & Co
Chartered Accountants
Unit 8
Golspie Business Park
Golspie
Sutherland
KW10 6UB

Caithness And Sutherland Women's Aid

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for the Year Ended 31 March 2026

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Caithness And Sutherland Women's Aid

Report of the Trustees
for the Year Ended 31 March 2026

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2026. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Caithness and Sutherland Women's Aid (CASWA) provides specialist support to women, children and young people experiencing domestic abuse across one of the most remote and rural areas in Scotland. Our purpose is to offer emotional and practical support, advocacy, safety planning and information, and to promote equality and the participation of women, children and young people in society.

We work to raise awareness of domestic abuse, challenge inequality, and contribute to prevention, education and research within our communities. Referrals continue to come from a wide range of statutory and third sector partners, as well as a significant number of self referrals. CASWA remains the only specialist domestic abuse service covering Caithness and Sutherland.

Our Vision

A community that is aware of, intolerant of and challenges abuse in all its forms. A community where people are responsible for their behaviours and actions, and have respect for themselves and others. CASWA is an integral part of our community, supporting and empowering women and families to recover, move on and live in safety.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

During 2025/26, our Domestic Abuse Specialists continued to deliver high quality, person centred support through face to face work, telephone and digital contact, advocacy, group work and safety planning. We maintained a blended model of in person and remote support to ensure accessibility across our large geographical area.

We received 225 referrals during the year and provided support to 158 women and 65 children and young people on an individual basis.

CASWA also supported the rollout of the Scottish Government's Fund to Leave, which was introduced nationally in February 2026 as a pilot running until June 2026. The fund provides financial assistance to women experiencing domestic abuse who need support to leave unsafe situations and establish safety and stability. CASWA acts as the local administrator for Caithness and Sutherland, ensuring women can access the fund quickly, safely and with appropriate advocacy.

During the initial pilot period, the Fund to Leave provided vital support to women in our area, helping to remove financial barriers that often prevent individuals from leaving abusive relationships. We welcome the Scottish Government's decision to extend the fund beyond June 2026, enabling continued access throughout 2026-27. CASWA hopes to continue to administer the fund locally as part of our commitment to improving safety, choice and recovery for women across the region.

Organisational Restructure and Sustainability

To ensure long term sustainability in a challenging funding environment, CASWA undertook a planned organisational restructure. Staffing reduced from 10 to 8 posts, enabling us to protect core service delivery and strengthen financial resilience.

As part of this restructure, we created two new leadership roles:

- Lead Domestic Abuse Specialist - Women's Service
- Lead Domestic Abuse Specialist - Children and Young People's Service

These posts enhance operational oversight, support practice development, and ensure consistent quality across both service areas.

ACHIEVEMENTS AND PERFORMANCE

Funding and Service Enhancement

Despite ongoing challenges in securing long term funding for core services, CASWA continued to work proactively to protect the sustainability of specialist domestic abuse support across Caithness and Sutherland. During the year, Highland Council announced significant funding reductions affecting domestic abuse services regionally. CASWA engaged constructively with the Council to highlight the impact of these cuts on women, children and young people in our area. As a result of this work, additional funding was secured for 2026-27, helping to stabilise core delivery in the short term.

However, the wider funding landscape remains uncertain, and securing sustainable long term investment continues to be a priority for the organisation.

Alongside statutory funding pressures, CASWA successfully obtained several smaller grants that enabled us to enhance specific areas of our work. These included:

- Wellbeing Initiatives
- Group Activities
- Additional resources for both the Women's Service and the Children and Young People's Service

These targeted funds allowed us to strengthen our impact while continuing to seek sustainable funding for core delivery.

We also benefited from the generosity of our local community, with donations supporting emergency resources, wellbeing items, and practical assistance for women, children and young people. Community support remains an important part of our resilience and reflects the strong connection CASWA has built within Caithness and Sutherland.

Prevention, Awareness Raising & Education

CASWA marked its 20th Anniversary during the year and continued to deliver prevention, awareness raising and education activities across Caithness and Sutherland. This included campaign work, multi agency engagement, school based education, and wider communication activity to reduce barriers to accessing support.

A key part of our prevention and recovery work is the Own My Life programme, a trauma informed course designed to help women understand the impact of domestic abuse, regain control over their lives, and build confidence in their futures. The programme uses interactive tools, videos and group discussion to support women to make sense of their experiences, strengthen their wellbeing, and develop practical strategies for moving forward safely. CASWA continues to promote and deliver this programme as an important component of our wider support pathway.

In May 2025, we hosted our first Professional's Insight Day, bringing together multi agency partners to strengthen shared understanding of domestic abuse, highlight CASWA's specialist role, and build collaborative relationships. The event also provided an opportunity to promote our Own My Life course, enabling professionals to better understand its purpose, content and impact, and to support appropriate referrals into the programme.

A second Insight Day is planned for September 2026 in Sutherland, supporting our commitment to raising awareness and strengthening multi agency partnership working across the whole region.

FINANCIAL REVIEW

Financial position

The charity achieved a surplus of £17,759 (2025 - £10,783) on unrestricted funds and a deficit of £17,297 (2025 - surplus of £23,271) on restricted funds in the year under review. At the year end there were £276,101 (2025 - £229,940) of unrestricted reserves. Of this £287,512 was cash in the bank, with short term liabilities of £17,694. The charity also had restricted reserves of £7,817 as per note 13 that were to be spent on specific purposes.

Restricted funds represent grants received for defined purposes, some of which relate to ongoing projects continuing into 2026/27. These funds will be spent in accordance with the terms and conditions of each award and in line with planned activity for the coming year.

The Trustees are satisfied with the current level of unrestricted reserves. The organisation continues to operate in a challenging funding environment, and reserves remain essential to maintaining service continuity and managing financial risk.

Reserves policy

CASWA's reserves policy requires the organisation to hold sufficient unrestricted funds to cover six months of operating costs and full redundancy liabilities. This ensures stability and protects the organisation in the event of funding disruption.

Where unrestricted reserves exceed this threshold, the Board designates funds for organisational development, strengthening infrastructure, and supporting service continuity. In 2025/26, unrestricted funds were designated to cover:

- the staff pay award
- GDPR review
- planned Board development activity

The Board continues to monitor financial risk closely and will designate further funds as required to support sustainability in light of anticipated funding reductions.

FUTURE PLANS

CASWA's Business Plan for 2024-2027 sets out three strategic goals:

Goal 1: Strengthen our position as the leading support and prevention service

We will continue to develop our services in response to identified needs, increase visibility among key audiences, and expand education and awareness raising activity.

Goal 2: Achieve adequate financial resources and fit for future systems

We will work with external stakeholders to secure sustainable funding, strengthen relationships with current funders, and invest in improved systems and infrastructure.

Goal 3: Strengthen team culture and enhance staff wellbeing

We will foster a resilient, supportive work environment, develop staff skills, and maintain team unity and morale.

We will also continue to support the delivery of the Scottish Government's Fund to Leave, which initially ran from February to June 2026 and has now been extended. CASWA hopes to continue administering the fund locally, but at present we are awaiting further information from Scottish Women's Aid, who co ordinate the programme on behalf of the Scottish Government. The fund represents an important national investment in safety and early intervention, and CASWA will work with partners to ensure women in Caithness and Sutherland can access it effectively as the programme develops.

The organisation remains committed to delivering high quality support and advocating for long term investment in specialist domestic abuse services across Caithness and Sutherland.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

In 2021/22 CASWA reviewed and updated its Memorandum & Articles in line with regulatory requirements and to be more closely aligned with our current working purpose and values. These have been adopted by the Board and authorised by OSCR.

Charity constitution

Caithness and Sutherland Women's Aid was incorporated on 18 July 2007 and commenced trading on 1 October 2007. It is a company limited by guarantee, governed by its articles of association.

Recruitment and appointment of new trustees

Directors are appointed in accordance with the terms of the Organisation's Memorandum and Articles of Association. The directors of the company are also trustees of the charity under charity law, and those who served during the period of this report and up to the date of signing of the report are listed below.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC327960 (Scotland)

Report of the Trustees
for the Year Ended 31 March 2026

Registered Charity number
SC34356

Registered office
Naver Business Centre
Naver House
Naver Road
Thurso
Caithness
KW14 7QA

Trustees
Mrs J C Sutherland
Ms C J Mountford (resigned 31.1.26)
Mrs J Duffus
Ms F M MacDonald
Ms L D Sinclair (resigned 3.6.25)
Ms A J McCall (appointed 21.7.26)

Company Secretary
Mrs G Hossack

Independent Examiner
Marcus D MacIver CA MA
Mackay & Co
Chartered Accountants
Unit 8
Golspie Business Park
Golspie
Sutherland
KW10 6UB

Approved by order of the board of trustees on 22.09.2026 and signed on its behalf by:

.....
Mrs J C Sutherland - Trustee

Independent Examiner's Report to the Trustees of
Caithness And Sutherland Women's Aid

I report on the accounts for the year ended 31 March 2026 set out on pages nine to twenty.

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report
My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Report to the Trustees of
Caithness And Sutherland Women's Aid

Independent examiner's statement
In connection with my examination, no matter has come to my attention :

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Marcus D MacIver CA MA
The Institute of Chartered Accountants of Scotland

Mackay & Co
Chartered Accountants
Unit 8
Golspie Business Park
Golspie
Sutherland
KW10 6UB

Date: 11th September 2026.

Caithness And Sutherland Women's Aid

Statement of Financial Activities
for the Year Ended 31 March 2026

	Notes	Unrestricted funds £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	8,008	3,054	11,062	7,623
Charitable activities	4				
Womens, young persons, & childrens services		113,515	185,308	298,823	340,741
Investment income	3	5,810	-	5,810	3,890
Total		127,333	188,362	315,695	352,254
EXPENDITURE ON					
Charitable activities	5				
Womens, young persons, & childrens services general costs		90,724	34,126	124,850	100,284
Staff costs		18,850	171,533	190,383	211,192
Children & Young People		-	-	-	6,724
Total		109,574	205,659	315,233	318,200
NET INCOME/(EXPENDITURE)		17,759	(17,297)	462	34,054
Transfers between funds	13	28,402	(28,402)	-	-
Net movement in funds		46,161	(45,699)	462	34,054
RECONCILIATION OF FUNDS					
Total funds brought forward		229,940	53,516	283,456	249,402
TOTAL FUNDS CARRIED FORWARD		276,101	7,817	283,918	283,456

CONTINUING OPERATIONS
All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

Caithness And Sutherland Women's Aid

Balance Sheet
31 March 2026

	Notes	Unrestricted funds £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
CURRENT ASSETS					
Debtors	11	6,283	-	6,283	6,397
Cash at bank and in hand		287,512	55,777	343,289	286,115
		293,795	55,777	349,572	292,512
CREDITORS					
Amounts falling due within one year	12	(17,694)	(47,960)	(65,654)	(9,056)
NET CURRENT ASSETS		276,101	7,817	283,918	283,456
TOTAL ASSETS LESS CURRENT LIABILITIES		276,101	7,817	283,918	283,456
NET ASSETS		276,101	7,817	283,918	283,456
FUNDS	13				
Unrestricted funds				276,101	229,940
Restricted funds				7,817	53,516
TOTAL FUNDS				283,918	283,456

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2026 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 March 2026

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

The financial statements were approved by the Board of Trustees and authorised for issue on 22.09.2026 and were signed on its behalf by:



Mrs J C Sutherland - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Where a time period is specified in a grant award, income is deferred to the relevant period.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

Plant and machinery	- 20% on cost
Fixtures and fittings	- 20% on cost

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

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2. DONATIONS AND LEGACIES

	31.3.26	31.3.25
	£	£
Donations	11,062	7,623

3. INVESTMENT INCOME

	31.3.26	31.3.25
	£	£
Deposit account interest	5,810	3,890

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.26	31.3.25
		£	£
Grants	Womens, young persons, & childrens services	298,823	340,741

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

	31.3.26	31.3.25
	£	£
Highland Council Service Level Agreement	103,336	103,336
Highland Council - Children's post	3,409	21,600
Highland Council - MARAC (Multi agency risk assessment conference)	5,626	12,780
Scottish Women's Aid	7,061	-
Highland Violence against women partnership	-	1,200
Bank of Scotland Foundation	3,118	20,788
Scottish Government Delivering Equally Safe Fund	162,888	144,537
Highland Mental Health & Wellbeing Fund	13,385	14,000
ROSA	-	22,500
	298,823	340,741

continued...

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Womens, young persons, & childrens services general costs	121,918	2,932	124,850
Staff costs	190,383	-	190,383
	312,301	2,932	315,233

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.26 £	31.3.25 £
Depreciation - owned assets	-	1,843
Other operating leases	20,106	17,215

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2026 nor for the year ended 31 March 2025.

During the year £82.50 was paid to board members for travel costs in relation to their voluntary work as board members.

8. STAFF COSTS

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

	31.3.26	31.3.25
Employees	8	9

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

continued...

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	5,262	2,361	7,623
Charitable activities			
Womens, young persons, & childrens services	103,336	237,405	340,741
Investment income	3,890	-	3,890
Total	112,488	239,766	352,254
EXPENDITURE ON			
Charitable activities			
Womens, young persons, & childrens services general costs	83,097	17,187	100,284
Staff costs	18,452	192,740	211,192
Children & Young People	156	6,568	6,724
Total	101,705	216,495	318,200
NET INCOME	10,783	23,271	34,054
RECONCILIATION OF FUNDS			
Total funds brought forward	219,157	30,245	249,402
TOTAL FUNDS CARRIED FORWARD	229,940	53,516	283,456

continued...

10. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
At 1 April 2025 and 31 March 2026	29,982	40,253	70,235
DEPRECIATION			
At 1 April 2025 and 31 March 2026	29,982	40,253	70,235
NET BOOK VALUE			
At 31 March 2026	-	-	-
At 31 March 2025	-	-	-

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26 £	31.3.25 £
Prepayments and accrued income	6,283	6,397

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26 £	31.3.25 £
Trade creditors	11,837	8,355
Other creditors	534	701
Accrued expenses	5,323	-
Deferred government grants	47,960	-
	65,654	9,056

continued...

13. MOVEMENT IN FUNDS

	At 1.4.25 £	Net movement in funds £	Transfers between funds £	At 31.3.26 £
Unrestricted funds				
General fund	229,940	17,759	(38,231)	209,468
Staff pay award 26-26	-	-	8,833	8,833
GDPR review	-	-	4,800	4,800
Facilitator Board & Team Day	-	-	3,000	3,000
Financial sustainability fund	-	-	50,000	50,000
	229,940	17,759	28,402	276,101
Restricted funds				
Restricted Fund	28,402	-	(28,402)	-
Mental Health & Wellbeing fund	1,710	2,812	-	4,522
Gift Project	1,670	1,625	-	3,295
Communities Mental Health	9,458	(9,458)	-	-
ROSA	12,276	(12,276)	-	-
	53,516	(17,297)	(28,402)	7,817
TOTAL FUNDS	283,456	462	-	283,918

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	127,333	(109,574)	17,759
Restricted funds			
Mental Health & Wellbeing fund	6,000	(3,188)	2,812
Childrens' Post	3,409	(3,409)	-
Gift Project	3,054	(1,429)	1,625
Communities Mental Health	7,385	(16,843)	(9,458)
Marac fund	5,626	(5,626)	-
Inspiring Scotland	162,888	(162,888)	-
ROSA	-	(12,276)	(12,276)
	188,362	(205,659)	(17,297)
TOTAL FUNDS	315,695	(315,233)	462

continued...

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds	219,157	10,783	229,940
Restricted funds			
Restricted Fund	30,245	(1,843)	28,402
Mental Health & Wellbeing fund	-	1,710	1,710
Gift Project	-	1,670	1,670
Communities Mental Health	-	9,458	9,458
ROSA	-	12,276	12,276
	30,245	23,271	53,516
TOTAL FUNDS	249,402	34,054	283,456

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds	112,488	(101,705)	10,783
Restricted funds			
Restricted Fund	-	(1,843)	(1,843)
Bank of Scotland Foundation	20,788	(20,788)	-
Mental Health & Wellbeing fund	4,000	(2,290)	1,710
Childrens' Post	21,600	(21,600)	-
Gift Project	2,361	(691)	1,670
Communities Mental Health	10,000	(542)	9,458
Violence Against Women	1,200	(1,200)	-
Marac fund	12,780	(12,780)	-
Inspiring Scotland	144,537	(144,537)	-
ROSA	22,500	(10,224)	12,276
	239,766	(216,495)	23,271
TOTAL FUNDS	352,254	(318,200)	34,054

continued...

13. MOVEMENT IN FUNDS - continued

Bank of Scotland Foundation	**Grant** awarded to cover staffing costs from 1st July 2020 to 30th June 2025. All funding was fully spent by the end of the project.
Children and Young People's Mental Health and Wellbeing Funding	**Grant** awarded from Highland Community Planning Partnership to cover the purchase of resources and activities for our Children and Young People's Service. Funding from 1st August 2024 to 31st July 2025 and was fully spent by the end of the project. Further funding was awarded for the period 1 August 2025 to 31 August 2026 and will be spent in line with the project timetable.
Children's Post	**Highland** Council - Non contracted funding awarded by Highland Council to support staffing costs for the Children's Post. Funding ceased on 31 March 2026. As this funding was not subject to formal grant conditions, CASWA has recognised only the portion of the income relating to activity delivered during the 2025/26 financial year. The remaining balance has been deferred to future periods as specified by the grant provider.
Gift Project	**Funds** raised to provide gift boxes containing essential items for women, children and young people accessing CASWA's services. Expenditure is restricted to this purpose.
Communities Mental Health & Wellbeing Fund	**Funding** awarded by Highland Third Sector Interface for CASWA's Group Activities Project from 1 December 2024 to 30 November 2025. All funding was fully spent by the end of the project. Further funding was awarded for the period 1 December 2025 to 30 November 2026 and will be spent in accordance with the project plan.
Violence Against Women Partnership	**Funding** awarded by the Highland Violence Against Women Partnership to purchase 16 video doorbells for distribution to service users to support safety planning.
MARAC Fund	**Highland** Council - Non contracted funding awarded annually to support staff attendance at MARAC. Funding is subject to ongoing review and is not guaranteed beyond 31 March 2026. CASWA has recognised only the portion of the income relating to activity delivered during the 2025/26 financial year. The remaining balance has been deferred to future periods as specified by the grant provider.

continued...

13. MOVEMENT IN FUNDS - continued

Delivery Equally Safe Funding	**Core** funding awarded by the Scottish Government via Inspiring Scotland to support delivery of CASWA's specialist domestic abuse services.
ROSA	**The** UK Fund for Women and Girls - Grant awarded to support IT equipment upgrades and a strategic policy review for the period 31 January 2025 to 30 January 2026. All funding was fully spent by the end of the project.

Transfers between funds

During the year it was recognised a balance shown in brought forward restricted funds was something of a historical figure and no longer represented restricted funds still to be spent. It was agreed that the expenditure had been made in previous years in relation to these funds but incorrectly recorded as unrestricted expenditure. It was agreed to transfer the balances over to unrestricted funds at the current year end.

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2026.

Caithness And Sutherland Women's Aid

Detailed Statement of Financial Activities
for the Year Ended 31 March 2026

	Unrestricted funds £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	8,008	3,054	11,062	7,623
Investment income				
Deposit account interest	5,810	-	5,810	3,890
Charitable activities				
Grants	113,515	185,308	298,823	340,741
Total incoming resources	127,333	188,362	315,695	352,254
EXPENDITURE				
Charitable activities				
Wages	18,850	171,533	190,383	211,192
Other operating leases	20,106	-	20,106	17,215
Insurance	2,380	1,400	3,780	2,262
Light and heat	-	-	-	1,101
Telephone	3,666	673	4,339	4,637
Postage and stationery	8,861	440	9,301	2,448
Advertising	908	-	908	1,048
Payroll service	1,140	-	1,140	1,368
Travel and subsistence	817	5,548	6,365	12,669
Activities and resources	8,112	14,672	22,784	6,537
Training	2,423	1,900	4,323	1,381
Cleaning and hygiene	793	-	793	833
Computer expenses	3,918	546	4,464	14,911
Professional fees	11,898	7,712	19,610	11,294
Bookkeeping	509	-	509	3,300
Administration fees	17,901	-	17,901	17,773
Gift Project	-	1,235	1,235	1,596
Staff Support	3,248	-	3,248	1,865
Bank charges	394	-	394	300
Trustee expenses	718	-	718	647
Depreciation on restricted computer equipment	-	-	-	1,843
	106,642	205,659	312,301	316,220

Caithness And Sutherland Women's Aid

Detailed Statement of Financial Activities
for the Year Ended 31 March 2026

	Unrestricted funds £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
Support costs				
Governance costs				
Accountancy fees	2,100	-	2,100	1,980
Legal fees	832	-	832	-
	2,932	-	2,932	1,980
Total resources expended	109,574	205,659	315,233	318,200
Net income	17,759	(17,297)	462	34,054