

Company registration number SC337534 (Scotland)

Charity registration number SC005227 (Scotland)

GLASGOW WOMEN'S AID
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

GLASGOW WOMEN'S AID

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms J Marshall Ms J Mackie Ms S Ross Mrs S Gillies Ms R Weir Ms F Thomson Ms L Wyllie	
Secretary	Ms S Ross	
Key Management Personnel	Ms A Devine Ms M Farry Ms L Munro Ms N Fallen Ms M Black	
Country of Incorporation	United Kingdom (Scotland)	SC337534
Charity registration	Scotland	SC005227
Registered office	4th Floor 30 Bell Street Glasgow G1 1LG	
Auditor	Wbg (Audit) Limited 168 Bath Street Glasgow G2 4TP	
Bankers	Bank of Scotland PLC 167-201 Argyle Street Glasgow G2 2BU	
Solicitors	BTO Solicitors LLP 48 St Vincent Street Glasgow G2 5HS	

GLASGOW WOMEN'S AID

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GLASGOW WOMEN'S AID

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2026

The directors are pleased to present their annual directors' report together with the consolidated financial statements of the charity and its subsidiary for the year ending 31 March 2026, 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, 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).

Objectives and activities

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 ensure women, children & young people have their voice heard widely. The support we provide emboldens 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 have targeted campaigns against this abuse.

Our work creates positive and lasting change in the lives of the women, children, and young people we support. We continually review the impact of our services and actively seek feedback from women through electronic methods, questionnaires, interviews, and consultation events. Children and young people are also encouraged and supported to share their views through regular evaluation within their health and wellbeing plans, children's forums, meet-the-team-manager days, child-led questionnaires, and innovative computer-led surveys. This feedback is invaluable in helping us celebrate what is working well, identify opportunities for further development, and plan confidently for the future growth of the organisation and our services. The Board regularly participates in consultation and engagement events with service users and staff, ensuring their voices meaningfully shape the future of the services we provide

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 a steering group for MARAC (Multi Agency Risk Assessment Conference) which aims to support high risk victims of domestic abuse. 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.

GLASGOW WOMEN'S AID

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

Achievements and performance

Significant activities and achievements against objectives

This year has proven to be a 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:

- 4200 - 1:1 support for women in Crisis Service.
- 109 - women and 107 children stayed in refuge.
- We have had over 1200 refuge referrals, and this has been accommodated by signposting, refuge requests to other areas and sustainable move on accommodation.
- 227 - children and young people were supported through our non-refuge-based services.
- 356 - women were supported through follow on, outreach and IDAA.
- 42 - women have been supported through our No recourse To Public Funds project.
- 52 - women supported through our Peer Support group.
- 65 - women supported through court ordered contact with the Child Contact Group
- 89 - young people experiencing domestic abuse in their own intimate relationships through our dedicated Enough Project

The figures above demonstrate a continued year-on-year increase in demand for GWA services and reflect wider trends in the need for domestic abuse support.

We fully contribute to the Care Inspectorate and Glasgow City Councils Health and Social Care partnership data collection for service levels and collaborate closely with commissioners and inspectors regularly. Provider service review quarterly statistical gather mechanisms are embedded into the service management responsibility of the organisation.

February 2019 was our last inspection from the Care Inspectorate; it encompassed and reviewed all aspects of our services and were assessed as either Very Good or Excellent.

The demand for our service continues to grow fast and GWA continuously works to be fully aware of strengths, using them to meet the challenges we are presented with whilst providing a robust individual needs-led service. Our service development is supported by the meaningful use of feedback from all areas of GWA.

Reacting to the demand for all our services clearly shows that we need to be creative and innovative in our approach. We continuously look for ways to ensure the services meet the need as much as possible with the resources at hand. The growing demand for our needs-led support services has facilitated the need to be inventive and motivated to constantly look at what we provide and when. GWA remains committed to participation and involvement across the board, service users, staff, and stakeholders. We have worked closely with statutory bodies and commissioners to ensure we have a fit within the city.

There are robust mechanisms in place for fundraising and budgetary controls. Emphasizing the need to constantly evaluate and build strong foundations for the future. This places us in a strong position as a service provider in Glasgow and nationally, placing us as a provider of choice within the violence against women movement and statutory responses.

Our dedicated training and development services have provided widespread training and awareness around domestic abuse and the complexities of responding to the disclosure. Housing associations across the city now use our service to better respond to disclosure and for staff training in their own continuous professional development systems. Our training suite is used regularly by both outside agencies and for the varied groupwork program delivered by staff at GWA.

Groupwork for women, children, and young people using our services continues to be well attended and positively received, generating valuable feedback to inform future development. This year, two initiatives were particularly successful: the Peer Support Group and the Court Ordered Contact Group. Both groups supported women to achieve outcomes that will benefit their future, including writing to MSPs to influence legislative change, sharing experiences, learning from one another, and benefiting from peer-led support.

GLASGOW WOMEN'S AID

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

This year has seen the Board of Directors produce a new strategic plan for 2026 – 2031. It takes cognizance of the growing demand for our services, looking at areas of importance for frontline services, how we build strong foundations, information systems and build in resilience. The new plan is clear in its simplified format, setting out our intentions to ensure we are at the forefront of the services in Glasgow. As always, it is built on consultation and participation of all staff, and stakeholders. This time, we have tried to produce a plan to take us long into the future and to clearly show our direction for the coming years, it is intended to build strength, manage resources and look at new ways of work including building capacity in services and management development.

GWA have settled well into the new area in the east of the city, providing outreach service and refuge for more women, children, and young people. Strong links and partnership working are continuously being nurtured within that area as in all other areas. GWA has placed significant importance in getting our new refuge ready to provide services in the Northeast of the city, this has proved a positive move and clearly shows there is a great need for continued services both in the Northeast and the wider Glasgow catchment. This was supported by the Glasgow Violence Women partnership survey and research in the specific needs in that area of the city.

We have maintained and strengthened our digital presence, continually adapting it to meet the changing needs of our followers, stakeholders, service users, staff, and other key audiences. Engagement has continued to rise, with sturdy growth in views and social media activity across both local and national channels. By leveraging digital platforms to share essential information, support, and key messages, we have significantly increased our reach and enhanced our ability to promote training and awareness initiatives to a wider audience.

Over the last year, we have been successful in our funding application to bring to the organisation an advocacy project, to support women and children through all court issues and other areas of need. This is now in its initial stages and will continue to be embedded in the service provision at GWA. advocacy services to women and children, this will be in the form of a dedicated service within GWA. Funding areas are being explored and project plans developed.

As we reflect on these achievements, we recognise that they have only been possible through the hard work, dedication, and commitment of the entire GWA team. On behalf of the Board, and the women, children, and young people who access our services, I would like to extend my sincere thanks to every member of staff for their unwavering determination, resilience, and passion in delivering the highest standard of support to those who encounter GWA.

Throughout the year, the team has embraced challenges with professionalism and determination, consistently striving to ensure that our services meet the needs of those we support. Their dedication and commitment have helped create a services that is informed, responsive, and centered on the experiences of women, children, and young people. Every day, staff demonstrate innovation, enthusiasm, and compassion, creating positive outcomes while fostering trust, support, and empowerment for those who rely on our services.

As we look to the future, we do so with confidence, knowing that the strength of our organisation lies in the dedication of our staff and the shared commitment to improving the lives of those we serve. Together, we will continue to build on these achievements, ensuring that women, children, and young people receive the support, understanding, and opportunities they need to thrive.

GLASGOW WOMEN'S AID

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

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;

Cash for Kids
Celtic Foundation
Merchant House of Glasgow
The Carter Foundation
WA Cargill Fund
The Bowle Trust
AXA Insurance

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.

The Board are satisfied with the financial performance of Glasgow Women's Aid for the year ended 31 March 2026. Income has increased by over £300K to £3.27m, mainly from the company's main charitable activities.

Donations and legacy income has increased to £400k (2025 - £354k) 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 £3.13m (2025 - £2.82m), and this resulted in a surplus for the financial year. Staff costs have risen to £2.1m (2025 - £1.9m), which is an increase of over 10%. 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 has overall responsibility for Glasgow Women's Aid, including its assets and activities. All organisational funds are held to support the charity's mission and charitable work.

Reserves are maintained for four key purposes:

- To meet the financial obligations if Glasgow Women's Aid ceases operating and to support an orderly wind-up.
- To provide working capital.
- To maintain sufficient liquidity.
- To manage potential risks and contingencies as they arise.

To meet these objectives, the Board considers it necessary to hold general reserves equivalent to approximately three months running costs. Based on expenditure levels when this report was approved, this equates to approximately £730,000.

In March 2026 the charity had total funds of £1,081,929, of which £171,962 were held in restricted funds. Of the unrestricted funds totaling £909,967, £337,446 have been designated by the Board. The fixed asset fund of £24,746 represents the amount tied up in tangible fixed assets and therefore not available to spend. Further designated funds of £24,700 for the implementation of our Volunteer Project, £90,000 for Strategic Delivery, £12,000 Organisational and Staff Development, £25,000 for Major Repairs Fund and £10,000 for Unexpected Legal Costs are likely to be spent in the short term. There is also the Contingency / Redundancy Notice Fund of £126,000 and a Core Funding Deficit Fund of £25,000, leaving general reserves of £572,521.

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

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2026**

Plans for future periods

The Glasgow Women's Aid Board of Directors is embarking on the development of a new Strategic Plan for the period 2026 to 2031. This five-year strategy will provide an unobstructed vision for the future, ensuring the continued growth, sustainability, and strength of our organisation and the services we provide.

We are committed to making this an inclusive and collaborative process, recognizing that the best outcomes are achieved when a wide range of voices and experiences help shape our direction. Over the coming months, we will engage with staff, service users, stakeholders, partners, and Board members to explore key areas of strategic importance, including funding, organisational development, future opportunities, and our long-term ambitions.

A series of engagement events and consultation activities will provide opportunities for individuals to share their ideas, experiences, and aspirations for the future of Glasgow Women's Aid. The feedback gathered will play a vital role in shaping a strategy that reflects the needs of our communities while ensuring we remain resilient, forward-thinking, and responsive to future challenges.

Together, we will create a shared vision for the years ahead, building on our strong foundations and strengthening our capacity to support women, children, and young people. The new Strategic Plan will be formally launched at our 2026 AGM, marking an exciting new chapter in the continued development of Glasgow Women's Aid.

As we look to the future, GWA remains committed to collaborating with partners across the voluntary and statutory sectors to strengthen, develop, and expand the support available to women, children, and young people. Through collaboration, innovation, and a shared commitment to positive change, we will continue to build services that meet growing demand and respond to the evolving challenges faced by those we support. By forging new partnerships and strengthening existing relationships, we will create greater opportunities, stronger networks, and more pathways to safety, recovery, and empowerment.

We approach the future with optimism and determination, viewing every challenge as an opportunity to learn, grow, and improve. As we continue to develop our services, we will build on our commitment to delivering high-quality domestic abuse awareness training for professionals, students, community groups, and partner agencies. By increasing understanding and knowledge across communities, we can help create a culture where domestic abuse is recognised, challenged, and addressed more effectively.

At the heart of everything we do is a commitment to delivering services that are shaped by the voices, experiences, and needs of those who use them. We will continue to raise awareness of domestic abuse and the support available through strong community engagement, accessible information, and an active presence across digital and local media platforms. Our goal is to ensure that no one feels alone and that those in need know where to turn for support.

We are also determined to reach those whose voices are too often unheard. By investing in new skills, resources, and opportunities, we will strengthen our ability to engage with individuals and communities who face barriers to accessing support. We will continue to create meaningful opportunities for service user participation, ensuring that experience remains at the centre of service development and improvement.

Together, we will continue to build a future where women, children, and young people feel safer, stronger, and empowered to achieve their full potential. Through compassion, partnership, and a shared belief in positive change, GWA will remain a trusted source of support, hope, and opportunity for the communities we serve.

GLASGOW WOMEN'S AID

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

In the year ahead we also focus on the following goals and deliverables in our strategic plan for 2026 -2031:

- Create accommodation that offers more than just a place to stay by providing a safe, nurturing, and supportive environment where women, children, and young people can heal, rebuild confidence, and take positive steps towards their future.
- Harness the power of digital engagement to connect with more people than ever before, expanding our reach through social media, enriching the online experience for website visitors, and ensuring that our digital resources and policies remain current, accessible, and meaningful to the communities we serve.
- Maintain and develop the operational foundations of our organisation to ensure services remain effective, sustainable, and responsive to future needs. We will continue to nurture a positive working environment where staff are valued, supported, and empowered to deliver outstanding outcomes for women, children, and young people.
- Develop and strengthen partnerships across the statutory, voluntary, and education sectors to increase our reach, share expertise, and enhance the quality and diversity of services we provide.
- Play an active role in shaping a safer future by working alongside Glasgow City Council, the Scottish Government, and partner agencies to influence the development of domestic abuse services, champion best practice, and support the implementation of legislation that protects and empowers women, children, and young people across Scotland.
- Enhance the operational framework of our crisis support services by establishing robust systems, processes, and staffing structures that ensure sustainability and effectiveness. Through strong links with the wider organisation, we will increase opportunities for participation, groupwork delivery, and holistic support for service users.
- Enhance the management structure with the introduction of an operations service manager to review, manage, build, and consolidate the women's outreach and Independent Domestic Abuse Advocacy services

Structure, governance and management

Glasgow Women's Aid is governed by its Memorandum and Articles of Association, created in February 2008, and revised on 17 November 2021. The organisation is a company limited by guarantee under the Companies Act 2006 and is registered as a charity with the Office of the Scottish Charity Regulator. Membership is open to all women who share a feminist analysis of domestic abuse and accept the company's Articles. Members agree to contribute £1 if the charity is wound up.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms J Marshall
Ms J Mackie
Ms S Ross
Mrs S Gillies
Ms R Weir
Ms F Thomson
Ms L Wyllie

Key Management Personnel:

GWA Chief Executive	Ms A.Devine
Women's team Service Manager	Ms L.Munro
CYP's Team Service Manager	Ms M.Farry
Finance Manager	Ms M.Black
Business Support Manager	Ms N.Fallan

GLASGOW WOMEN'S AID

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

Recruitment and appointment of trustees

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 eight 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 one third of the due to retirement by rotation were re-elected at the AGM:

- Lorraine Wyllie
- Julie Marshall

Organisational structure

The board of directors, which can have at least three and a maximum of twelve 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 has been 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.

Directors are supported through a structured program of continuous professional development, designed to strengthen their knowledge, confidence, and effectiveness in their governance roles. An annual appraisal process is also in place for each director, providing a valuable opportunity to reflect on their contribution and identify areas for continued development, with a focus on sustainability, resilience, and innovation.

Induction and training of trustees

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.

Other matters

Pay policy for senior staff.

The directors consider the board of directors, the GWA Chief Executive and the GWA Women's, Children's Service Managers, Business Support 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 charity is that directors do not claim expenses.

The remuneration of the senior staff team is measured and benchmarked periodically against other similar organisation from both the statutory and voluntary sectors.

GLASGOW WOMEN'S AID

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

Risk management.

The directors have a risk management strategy which comprises:

- An 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 have any potential impact on the charity should any of these risks materialize.

This work has shown that sustainable funding is the major risk for 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.

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

Statement of Trustees' responsibilities

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

Company law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the situation 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

In preparing these financial statements, the Trustees are required to:

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

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

Auditor

The Board confirms its continued engagement of Wbg as the Company's appointed auditors for the forthcoming year, following approval 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

GLASGOW WOMEN'S AID

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

Disclosure of information to auditor

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

The Trustees' report was approved by the Board of Trustees.

Signed by:

E9D4DCF01F4C4C7...
Sheila Gillies
Chairperson

17 August 2026

GLASGOW WOMEN'S AID

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF GLASGOW WOMEN'S AID

Opinion

We have audited the financial statements of Glasgow Women's Aid (the 'Trustees') for the year ended 31 March 2026 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including 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 March 2026 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.

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 Trustees 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 Trustees'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 annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. 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. 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.

GLASGOW WOMEN'S AID

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF GLASGOW WOMEN'S AID

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees' report 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 Trustees and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

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

- proper 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 trustees' 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 Trustees' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the Trustees for the purpose 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 Trustees'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.

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 the Acts and relevant regulations made or having effect thereunder.

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:

GLASGOW WOMEN'S AID

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF GLASGOW WOMEN'S AID

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 company and the industry 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.

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

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 and
- 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;
- In addressing the risk of fraud as a result of management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and, evaluating business rationale of any significant transactions that are unusual or outside the normal course of business.
- We scrutinised the journals listing for the following:
 - Duplicate journal entries
 - Journals that do not balance
 - Journals with detail which included key phrases or words
 - Journals posted at unusual times

GLASGOW WOMEN'S AID

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF GLASGOW WOMEN'S AID

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.

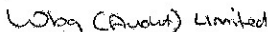
Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed 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: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

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.

Signed by:

 Wbg (Audit) Limited

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Claire Dalrymple FCCA (Senior Statutory Auditor)

For and on behalf of Wbg (Audit) Limited, Statutory Auditor

Accountants

17 August 2026

GLASGOW WOMEN'S AID

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2026

		Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
	Notes						
Income from:							
Donations and legacies	3	131,739	268,973	400,712	95,409	258,683	354,092
Charitable activities	4	819,941	1,979,689	2,799,630	712,322	1,819,261	2,531,583
Other trading activities	5	46,449	-	46,449	37,627	-	37,627
Investments	6	20,908	-	20,908	23,480	-	23,480
Total income		1,019,037	2,248,662	3,267,699	868,838	2,077,944	2,946,782
Expenditure on:							
Raising funds	7	48,760	-	48,760	69,465	-	69,465
Charitable activities	8	809,578	2,266,705	3,076,283	746,690	2,056,396	2,803,086
Total expenditure		858,338	2,266,705	3,125,043	816,155	2,056,396	2,872,551
Net income/(expenditure)		160,699	(18,043)	142,656	52,683	21,548	74,231
Transfers between funds		(10,351)	10,351	-	(10,353)	10,353	-
Net movement in funds	10	150,348	(7,692)	142,656	42,330	31,901	74,231
Reconciliation of funds:							
Fund balances at 1 April 2025		759,619	179,654	939,273	717,289	147,753	865,042
Fund balances at 31 March 2026		909,967	171,962	1,081,929	759,619	179,654	939,273

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

GLASGOW WOMEN'S AID

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026		2025	
		£	£	£	£
Fixed assets					
Tangible assets	14		24,747		20,336
Investments	15		208,520		200,000
			<u>233,267</u>		<u>220,336</u>
Current assets					
Debtors	16	47,017		118,529	
Cash at bank and in hand		1,014,221		722,624	
		<u>1,061,238</u>		<u>841,153</u>	
Creditors: amounts falling due within one year	17	(212,576)		(122,216)	
Net current assets			<u>848,662</u>		<u>718,937</u>
Total assets less current liabilities			<u>1,081,929</u>		<u>939,273</u>
The funds of the Trustees					
Restricted income funds	20		171,962		179,654
Unrestricted funds	21		909,967		759,619
			<u>1,081,929</u>		<u>939,273</u>

The financial statements were approved by the Trustees on 17 August 2026

Signed by:

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 Trustee

GLASGOW WOMEN'S AID

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	2026 £	£	2025 £	£
Cash flows from operating activities					
Cash generated from operations	24		302,880		57,485
Investing activities					
Purchase of tangible fixed assets		(23,671)		(15,151)	
Purchase of investments		(8,520)		-	
Investment income received		20,908		23,480	
Net cash (used in)/generated from investing activities			(11,283)		8,329
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents			291,597		65,814
Cash and cash equivalents at beginning of year			722,624		656,810
Cash and cash equivalents at end of year			1,014,221		722,624

GLASGOW WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

Charity information

Glasgow Women's Aid is a private company limited by guarantee incorporated in Scotland. The registered office is .

1.1 Basis of preparation

The financial statements have been prepared in accordance with the Trustees's governing document, the Companies Act 2006 the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The Trustees is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The principal accounting policies adopted are set out below.

1.2 Going concern

The trustees are required to prepare the statutory financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation. In satisfaction of this responsibility the trustees have considered the charity's ability to meet the liabilities as they fall due.

The trustees consider that the charity continues to be a going concern and have assessed the cashflow requirements. They have prepared detailed financial projections for a period extending to at least 12 months from the date of approval of these financial statements.

On this basis, the trustees consider it appropriate to prepare the financial statements on a going concern basis.

1.3 Charitable funds

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

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

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.

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.

GLASGOW WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

(Continued)

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.

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.

1.5 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 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 relevant note below.

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

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 allocated to charitable activities. The allocation of support and governance costs is analysed in the notes to the financial statements.

1.6 Tangible fixed assets

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.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment

Enter depreciation rate via StatDB - cd76

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Trustees reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

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.

GLASGOW WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

(Continued)

1.9 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.

1.10 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.

1.11 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 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.

2 Critical accounting estimates and judgements

In the application of the Trustees'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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

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.

3 Income from donations and legacies

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Donations and gifts	131,709	-	131,709	95,349	-	95,349
Grants	-	268,973	268,973	-	258,683	258,683
Membership fees	30	-	30	60	-	60
	<u>131,739</u>	<u>268,973</u>	<u>400,712</u>	<u>95,409</u>	<u>258,683</u>	<u>354,092</u>

GLASGOW WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

4 Income from charitable activities

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Analysis by fund						
Performance related grants	819,941	1,979,689	2,799,630	712,322	1,819,261	2,531,583

5 Income from other trading activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Non-charitable trading activities	44,328	34,436
Other income	2,121	3,191
Other trading activities	46,449	37,627

6 Income from investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Interest receivable	20,908	23,480

7 Expenditure on raising funds

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Fundraising and publicity		
Support costs	18,755	22,556
Trading costs		
Other trading activities	7,330	13,076
Support costs	22,675	33,833
	30,005	46,909
Total costs	48,760	69,465

GLASGOW WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

8 Expenditure on charitable activities

	To provide refuge and support to women and children fleeing domestic violence 2026 £	To provide refuge and support to women and children fleeing domestic violence 2025 £
Direct costs		
Staff costs	1,896,038	1,686,626
Depreciation and impairment	17,431	24,657
Property costs	515,089	469,304
Admin	75,528	61,290
Interest charges	332	351
Refuge costs	78,836	90,496
Travel	11,122	8,291
Subscriptions	5,440	5,514
Maintenance	147,662	167,738
Legal and professional	14,369	11,618
	<u>2,761,847</u>	<u>2,525,885</u>
Share of support and governance costs (see note 9)		
Support	293,026	259,048
Governance	21,410	18,153
	<u>3,076,283</u>	<u>2,803,086</u>
Analysis by fund		
Unrestricted funds	809,578	746,690
Restricted funds	2,266,705	2,056,396
	<u>3,076,283</u>	<u>2,803,086</u>

GLASGOW WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

9 Support costs allocated to activities

	2026 £	2025 £
Staff costs	245,423	232,912
Depreciation	1,830	1,412
Staff travel, recruitment and training	1,948	3,639
Rent and rates	59,575	50,316
Maintenance	9,619	12,883
Printing, postage and telephone	3,741	4,547
IT costs	3,706	3,180
Insurance	890	795
Subscriptions	2,681	2,127
General expenditure	910	201
Professional fees	934	713
Governance costs	24,609	20,865
	<u>355,866</u>	<u>333,590</u>
Analysed between:		
Fundraising	41,430	56,389
To provide refuge and support to women and children fleeing domestic violence	<u>314,436</u>	<u>277,201</u>
	<u>355,866</u>	<u>333,590</u>

10 Net movement in funds

	2026 £	2025 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	6,863	6,532
Depreciation of owned tangible fixed assets	<u>19,261</u>	<u>26,069</u>

11 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Trustees during the year.

12 Employees

The average monthly number of employees during the year was:

2026 Number	2025 Number
<u>56</u>	<u>54</u>

GLASGOW WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

12 Employees (Continued)

Employment costs	2026 £	2025 £
Wages and salaries	1,777,363	1,646,325
Social security costs	226,038	156,289
Other pension costs	133,984	112,984
	<u>2,137,385</u>	<u>1,915,598</u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

2026 Number	2025 Number
<u>1</u>	<u>-</u>

Remuneration of key management personnel

	2026 £	2025 £
Key management personnel remuneration (including salary, national insurance and pension contributions)	<u>293,163</u>	<u>249,004</u>

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

GLASGOW WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

14 Tangible fixed assets

	Plant and equipment £
Cost	
At 1 April 2025	293,286
Additions	23,671
	<u>316,957</u>
At 31 March 2026	
Depreciation and impairment	
At 1 April 2025	272,949
Depreciation charged in the year	19,261
	<u>292,210</u>
At 31 March 2026	
Carrying amount	
At 31 March 2026	<u>24,747</u>
At 31 March 2025	<u>20,336</u>

15 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2025	200,000
Additions	8,520
	<u>208,520</u>
At 31 March 2026	
Carrying amount	
At 31 March 2026	<u>208,520</u>
At 31 March 2025	<u>200,000</u>

16 Debtors

	2026 £	2025 £
Amounts falling due within one year:		
Trade debtors	8,310	11,811
Other debtors	38,707	106,718
	<u>47,017</u>	<u>118,529</u>

GLASGOW WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

17 Creditors: amounts falling due within one year

	Notes	2026 £	2025 £
Other taxation and social security		45,370	34,248
Government grants	18	110,290	19,121
Trade creditors		17,773	26,945
Other creditors		18,388	17,422
Accruals and deferred income		20,755	24,480
		<u>212,576</u>	<u>122,216</u>

18 Government grants

Deferred income is included in the financial statements as follows:

	2026 £	2025 £
Deferred income is included within:		
Current liabilities	<u>110,290</u>	<u>19,121</u>

	2026 £	2025 £
Movements in the year:		
Deferred income at 1 April 2025	19,121	13,408
Released from previous periods	(19,121)	(13,408)
Resources deferred in the year	<u>110,290</u>	<u>19,121</u>
Deferred income at 31 March 2026	<u>110,290</u>	<u>19,121</u>

19 Retirement benefit schemes

	2026 £	2025 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>133,984</u>	<u>112,984</u>

The Trustees operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Trustees in an independently administered fund.

GLASGOW WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2025	Incoming resources	Resources expended	Transfers	At 31 March 2026
	£	£	£	£	£
Aberlour Urgent Assistant Fund	-	650	(650)	-	-
Cash for Kids	-	5,000	(5,010)	10	-
Celtic Foundation	-	5,000	(5,010)	10	-
GCC - Glasgow Communities Fund	-	112,754	(117,153)	4,399	-
GCC - North East Services	21,596	207,546	(207,639)	-	21,503
GCC - Supporting People	68,968	752,118	(757,399)	1	63,688
GCC - Safety & Wellbeing Initiative	10,000	10,000	(10,003)	3	10,000
GCC - Women, Destitution & NRPF	23,716	-	(14,683)	-	9,033
GCC - Women's Aid Refuge Services	30,554	383,367	(366,050)	-	47,871
GCC - SWD Grant	21,101	268,973	(270,207)	-	19,867
Scottish Government - DES	-	482,692	(488,390)	5,698	-
The Carter Centre	-	3,581	(3,650)	69	-
The Drapers Fund	-	445	(445)	-	-
Trades House of Glasgow	1,519	-	(1,540)	21	-
Turcan Connell	1,000	-	(1,001)	1	-
VSDF - SSSC Fees	1,200	3,600	(4,800)	-	-
Playschme	-	12,936	(13,075)	139	-
	<u>179,654</u>	<u>2,248,662</u>	<u>(2,266,705)</u>	<u>10,351</u>	<u>171,962</u>

GLASGOW WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

20 Restricted funds

(Continued)

Previous year:	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
BBC Children in Need	2,533	-	(2,544)	11	-
Cash for Kids	-	10,000	(10,020)	20	-
Celtic Foundation	-	5,000	(5,010)	10	-
Covid-19 - 100 Days Emergency Fund	-	58,910	(59,762)	852	-
GCC - Safety & Wellbeing Initiative	7,332	10,000	(7,359)	27	10,000
GCC - Supporting people	51,522	723,347	(705,901)	-	68,968
GCC - SWD Grant	3,958	258,683	(241,540)	-	21,101
GCC - Glasgow Communities Fund	-	25,000	(22,021)	(2,979)	-
GCC - Women, Destitution & NRPF	33,708	-	(9,992)	-	23,716
GCC - Women's Aid Refuge Services	16,028	368,701	(354,175)	-	30,554
GCC - Family Support Fund	26,593	-	(26,596)	3	-
Scottish Government DES	-	428,313	(440,646)	12,333	-
VSDF - SSSC Fees	2,400	-	(1,250)	50	1,200
Trades House - Commonwealth Fund	2,679	-	(1,160)	-	1,519
Turcan Connell	1,000	-	-	-	1,000
GCC - North East Services	-	179,278	(157,682)	-	21,596
Playscheme Grant	-	10,712	(10,738)	26	-
	<u>147,753</u>	<u>2,077,944</u>	<u>(2,056,396)</u>	<u>10,353</u>	<u>179,654</u>

GLASGOW WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

20 Restricted funds

(Continued)

- a) The unrestricted funds are available to be spent for any 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.

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.

Organisational & Staff Development Fund: This fund will allow ongoing development within the organisation to maintain staff wellbeing and to ensure Glasgow Women's 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.

Unprecedented Legal Costs: This fund is to cover potential legal costs relating to housing issues, these issues are more prevalent now due to the national social housing crisis.

GLASGOW WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

20 Restricted funds

(Continued)

b) Restricted funds comprise:

BBC Children in Need: This funding was received to decorate the 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.

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.

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 - North East Services: This two year grant funds the cost of two new outreach posts, one supporting women and one supporting young people experiencing domestic abuse in their own relationships

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.

Turcan Connell: This grant formed part of our 50th Anniversary celebrations to allow a lasting impact with our refuge accommodation, this grant will be used for a mural designed by woman.

GLASGOW WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

20 Restricted funds

(Continued)

Drapers Fund: Applications were made to this fund for several children in the service, all funds received were for clothing and school wear

The Carter Centre: As part of the "Inform Women, Transform Lives" initiative, the program aims to share information about different types of abuse affecting young women, provide guidance on accessing local services, outline available resources, and offer support for friends in need.

Aberlour Urgent Assistant Fund: The aim of the fund is to support children, young people, and families facing severe financial difficulties by providing immediate cash grants to cover essential needs such as food, heating, clothing, beds and bedding.

21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2025	Incoming resources	Resources expended	Transfers	At 31 March 2026
	£	£	£	£	£
Fixed Asset Fund	20,336	-	-	4,410	24,746
Contingency Fund	126,000	-	-	-	126,000
Strategic Delivery Fund	40,000	-	-	50,000	90,000
Volunteer Project	24,914	-	(214)	-	24,700
Major repairs Fund	25,000	-	-	-	25,000
Organisational & Staff Development Fund	12,000	-	(10,147)	10,147	12,000
Unprecedented Legal Costs	10,000	-	(10,383)	10,383	10,000
Core funding Deficit	25,000	-	-	-	25,000
General funds	476,369	1,019,037	(837,594)	(85,291)	572,521
	<u>759,619</u>	<u>1,019,037</u>	<u>(858,338)</u>	<u>(10,351)</u>	<u>909,967</u>

GLASGOW WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

21 Unrestricted funds

(Continued)

Previous year:	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Fixed Assets	31,254	-	-	(10,918)	20,336
Contingency Notice	70,000	-	-	56,000	126,000
Strategic Delivery Fund	60,000	-	(32,538)	12,538	40,000
Volunterr Fund	26,625	-	(1,711)	-	24,914
Major Repairs Fund	25,000	-	-	-	25,000
Unprecedented Legal Costs	-	10,000	-	-	10,000
Organisational & Staff Development Fund	12,000	-	(7,326)	7,326	12,000
Core Funding Deficit	30,000	-	-	(5,000)	25,000
General funds	462,410	858,838	(774,580)	(70,299)	476,369
	<u>717,289</u>	<u>868,838</u>	<u>(816,155)</u>	<u>(10,353)</u>	<u>759,619</u>

22 Analysis of net assets between funds

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £
At 31 March 2026:			
Tangible assets	24,747	-	24,747
Investments	208,520	-	208,520
Current assets/(liabilities)	676,700	171,962	848,662
	<u>909,967</u>	<u>171,962</u>	<u>1,081,929</u>
	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	20,336	-	20,336
Investments	200,000	-	200,000
Current assets/(liabilities)	539,283	179,654	718,937
	<u>759,619</u>	<u>179,654</u>	<u>939,273</u>

23 Related party transactions

There were no disclosable related party transactions during the year (2025 - none).

GLASGOW WOMEN'S AID

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

24	Cash generated from operations	2026 £	2025 £
	Surplus for the year	142,656	74,231
	Adjustments for:		
	Investment income recognised in statement of financial activities	(20,908)	(23,480)
	Depreciation and impairment of tangible fixed assets	19,260	26,069
	Movements in working capital:		
	Decrease/(increase) in debtors	71,512	(22,528)
	(Decrease) in creditors	(809)	(15,928)
	Increase in deferred income	91,169	19,121
	Cash generated from operations	302,880	57,485

