

**Report of the Trustees and
Financial Statements for the Year Ended 31 March 2026
for
Kairos Women+**



Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

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for the Year Ended 31 March 2026**

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**Reference and Administrative Details
for the Year Ended 31 March 2026**

TRUSTEES

K J Walker - Chair
G Renwick - Vice Chair
K Leck - Treasurer
S McLean - Vice Treasurer (appointed 24.7.25)
R A U Bako - Secretary (appointed 18.7.25)
C Forrest Clark
S McGlip (resigned 6.11.25)
S K Sahota (appointed 1.9.25)
J O'Brien (Resigned as Chair on 29.7.25)

PRINCIPAL ADDRESS

Abbey Mill Business Centre
Unit 56-60 Embroidery Mill
Paisley
PA1 1TJ

REGISTERED CHARITY NUMBER

SC050926

INDEPENDENT EXAMINER

David Nicholls FCCA
Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

BANKERS

Co-operative Bank
PO Box 250, Delf House
Skelmersdale
WN8 6WT

Kairos Women+

Introduction from our Chair of trustees for the Year Ended 31 March 2026

This was another remarkable year for the Kairos community, as we reached and made meaningful connections with more women+ from diverse backgrounds than ever before. While the external world can often feel increasingly hostile, we have strived to ensure that every woman+ who walks through our doors not only feels welcome but truly knows that they belong.

Reading through our impact numbers for this year, I am heartened to see us grow and flourish with the thoughtful intention to always protect our community and our core values while reaching as many women+ as possible.

This has happened because of the profound care and passion of everyone at Kairos - special shoutout to Katy, our Senior Coordinator, who lives and breathes these values every day. Each time I meet someone at an event or at the hub, I feel the encouragement and care there is for each other and for nurturing this space.

That connection starts at the very basics of human care. Spaces like our Drop In, Community Soup, and Kairos Kitchen have been vital sanctuaries, providing food with love and creating a space for everyone to feel valued and wanted.

This safe foundation allows for incredible personal growth and activism. Whether our women+ are navigating mental illness in our Wellness Group, finding their voice in our Language Cafe, sharing their recovery journeys on our podcast, or challenging inequality in our campaigning groups, they are stepping out of their shells.

We all feel this in our bones and I can't wait for what comes next.

K J Walker,
Chair of Trustees

**Report of the Trustees
for the Year Ended 31 March 2026**

The trustees 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

The charity's principal objectives are:

- Promoting equality and diversity for the public benefit
- The advancement of women and non-binary people's citizenship or community development
- The relief of women and non-binary people in need by reason of age, ill-health, disability, financial hardship or other disadvantage
- Any other purpose that may reasonably be regarded as analogous to any of the preceding purposes

Significant activities

Our Year in Numbers

We've had another year of increased visitors to our hub and attendances to our activities while maintaining a similar income. That's thanks to our staff and volunteers for their hard work, generosity of spirit and passion for making the world a better place. Also, to all the women+ who are part of our community, without you, we wouldn't be the vibrant, supportive place that we have become.



Kairos Women+

Report of the Trustees for the Year Ended 31 March 2026

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Wider & More Diverse Access

This year, we welcomed 181 new women+. 111 women+ completed our diversity monitoring form. We saw a 10% increase in new women+ from ethnic minoritised communities and a 4% increase from queer women+ while maintaining our engagement with disabled women+. We also continue to see women+ of all ages taking part in our activities.

Our Themes

We offer a variety of opportunity for women+ in Renfrewshire around three key areas: support & healing, learning & growing, and making change.

Theme 1: Support & Healing: Women+ tell us that having regular contact with others—sharing experiences and simply being seen—helped reduce isolation and create a sense of belonging. Being part of a community where women+ are comfortable to talk about challenges makes it easier to access new ways of thinking, learn from others, and feel motivated to care for their own wellbeing.

Theme 2: Learning & Growing: Women+ tell us they value skills development and learning new things in safe environments. We provide opportunities to connect in a range of learning environment with diverse access needs considered.

Theme 3: Making Change: Women+ tell us they want to 'help as well as be helped', and we find that supporting others in our community gives women+ a sense of purpose, linking with our mission. This might be campaigning for change in human rights or co-designing a women's heritage trail or planning an event.

Theme 1: Support & Healing

Kairos Kitchen (32 sessions, 117 attendances): A recipe sharing group for Black, Asian and Minority Ethnic women+ to build relationships, eat together and access support services.

Quotes from women+:

'It is like sitting around the table with your mom, aunts and sisters and preparing a feast.'

'I wanted to get out of the house and this is the only place I feel safe to come to.'

'I appreciate Kairos because they helped me come back to Scotland by writing to the MP to request the home office to relocate me.'

Community Soup (45 sessions, 595 attendances): A weekly group to meet new women+, enjoy a free hot meal, take part in activities and connect with local services

Quotes from women+:

'That soup was beautiful! Kairos is a wonderful place. Even if you do not speak to anyone, knowing that you are being served a bowl of nutritious food, with dignity, means a lot! I am happy to just sit here and eat my soup knowing that I am safe here.'

'I found out that sometimes I was a bit negative, but coming here made me think how much this positivity and upbeat approach of everyone can rub on you!'

The Drop In (45 sessions, 587 attendances) : A weekly group to meet new women+ and take part in craft activities.

Quotes from women+:

'Everyone is so welcoming and friendly. It makes me feel safe. I'm much more sociable now'

'It's lively, full of fun, kind, friendly & professional staff. It changes my day for the better. I'm not lonely anymore'

Wellness Group (30 sessions, 293 attendances): A support group for women+ to encourage self-management of mental illness through wellbeing activities, knowledge and skills sharing & service visits.

Quotes from women+:

'It has given me more confidence. Outside sometimes when in certain situations I might have been unable to speak or contribute. I now sometimes can.'

'The group helps to uplift my mood. I feel more connected. There's a sense of community and belonging.'

'I look forward to coming here. I don't feel as alone. very accepting environment.'

Kairos Women+

Report of the Trustees for the Year Ended 31 March 2026

Theme 2: learning & growing

Volunteering & Training (16 sessions, 95 attendances): Volunteering programme & training package for skills & knowledge development.

Quote from a volunteer:

'Being amongst welcoming, like-minded folks is a breath of fresh air - I don't have to apologise for being myself and that's huge. I love giving back to the community and feeling like we can collectively make a difference.'

Beautiful Women, Beautiful Me (12 sessions, 118 attendances): A 12-week Personal Development Programme to explore the world and your place in it through activities, conversations and self-reflection.

Quotes from women+:

'It was so good to meet others different than myself but with similar needs, women who live alone or feel lonely. I've struggled to make friends in Scotland, so this course has been helpful.'

'I realised that I sometimes judge a person before I really know them but also that I am someone who is open-minded and tries not to discriminate others. People in the group were open-minded.'

Language Cafe - English Language Learning (27 sessions, 237 attendances): An employability programme to support women+ to learn English in a relaxed learning environment.

Quotes from women+:

'I wanted to learn and not be afraid to start a conversation, so that the barrier of fear would disappear, I think that now I am open to communication.'

'First I met new people. Also, learn more English. For me, I like to visit any classes to improve my English level and try to know something new. Also, huge thanks to the teacher.'

Community Podcast (6 sessions, 30 attendances): A small cohort of women+ in recovery creating a podcast to raise awareness of the impact of addiction and recovery for women+.

Quote from a woman+:

'I have truly enjoyed this experience and opportunity. The freedom to talk and chat to others about recovery. I have more confidence and understanding of others. The chance to help others is important for us in recovery and in a safe place.'

Theme 3: Making change

Visible Women+ (25 sessions, 145 attendances): Human rights campaigning group for women+ to make change in the local community.

Quote from a woman+:

'As a young woman this has been a really great experience. I have been able to bring my lived experience and share with others without judgement in a bid to understand what inequality looks like. It has been wonderful sharing during our events to the public and service providers.'

Nothing About Us, Without Us (12 sessions, 36 attendances): Disability Campaigning Group to make a difference to the lives of disabled women+.

Quotes from women+:

'If you had asked me at the start if I thought I could do this I would have said no but we've all worked so hard.'

'Everyone's voice matters and is appreciated. It directly affects us and hopefully benefits others in similar conditions and situations.'

Kairos Women+

Report of the Trustees for the Year Ended 31 March 2026

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Fierce Women+ (53 sessions, 275 attendances) : Co-designing a women's heritage trail and exhibition.

Quote from a woman+:

'It was accessible. Zero pressure or expectations. We could contribute in any way, whether ideas or skills. I learnt embroidery! Ideas flourished and it gave me an activity to self-root.'

Events (14 events, 255 attendances): A series of events throughout the year bringing people together and raising awareness. Includes International Women's Day & Refugee Week.

Quotes from women+:

'International Women's Day was beautiful. Great food and performances. It was joyous and totally moving for our community.'

'The Shared Table Event for Refugee Week had a great atmosphere. I loved meeting new people and connecting and celebrating other cultures.'

A Woman's Story

I've been coming to Kairos for about a year. My wellbeing has improved a lot. I feel a new connection with friends from Kairos and I'm not lonely now. I'm feeling empowered and being able to start setting up boundaries. I am believing in and trusting in people again. I got out of the shell and I have learnt to ask for help because it's okay to be not okay sometimes and that's the moment I can ask other services for support and I have realised that's wonderful and they are great people up there.

The one to one chats helped me to understand the problem, the facts, the situation I was in and that was the beginning for me to stand up for myself and understand my rights as a woman. They helped me to feel safe and not lonely with my struggles. I've also had the possibility to make new friends.

Kairos has changed many women's life's for better. Many of us wouldn't imagine to not be able to attend as for many of us it is the only one safe space we can connect, laugh, learn, grow and improve our mental health.

Now, I feel like I can make a difference in the community through kind conversation to support others wellbeing and by joining to different activities to build a connected community.

Thank you to our Staff, Trustees, Students, Volunteers & Funders

Our Funders

The Robertson Trust, The Scottish Government, The Tudor Trust, Garfield Weston Foundation, National Lottery Community Fund, National Lottery Heritage Fund, Health & Social Care Alliance, Engage Renfrewshire, Inspiring Scotland, Renfrewshire Council, IN Ren, Women's Fund for Scotland.

Our Volunteers & students

We wouldn't be able to do what we do without our committed volunteers: Kate, Cath, Arpie, Anne, Lynda, Jules, Katie, Mercury, Laura, Jacqueline, Stella, Bryony, Suzanne, Ann, Connie and Mary.

Thank you to our students from social work and community development courses, among others, for your contributions. And to our Trustees: Kate, Jules, Gemma, Katie, Kimara, Suzanne, Ramatu, Simran and Stella.

Our staff team

The dedication of our staff team has seen us achieve even more than we could have imagined this year, supporting even more women+ to achieve their potential. In order of the longest in post, thank you to: Katy, Liz, Annie, Shelley, Abril, Sophie, Thaveshni, Sarah, Roisin, Laura, Jilly and Kayla.

FINANCIAL REVIEW

Financial position

During the year ended 31 March 2026, the charity incurred a net deficit of £12,721 (2025: Surplus of £1,318).

The charity's total reserves at 31 March 2026 were £123,372 (2025: £136,093) with £78,142 of these being unrestricted general reserves (2025: £71,877), £393 being a designated support fund (2025: £256) and £44,837 being restricted reserves (2025: £63,960).

**Report of the Trustees
for the Year Ended 31 March 2026**

FINANCIAL REVIEW

Reserves policy

It is the policy of the project to maintain unrestricted funds at a level to provide sufficient funds to cover management, administration and support costs for a period of three months.

The trustees estimate that three months of ordinary running costs of this nature amount to £70,596 for the year ended 31 March 2026. At the balance sheet date the charity held unrestricted general reserves of £78,142. The board are satisfied that the level of reserves meets this target at 31 March 2026.

Going concern

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is a Scottish Incorporated Charitable Organisation (SCIO) and operates under the rules of its constitution.

Recruitment and appointment of new trustees

Trustees are elected annually at the AGM.

Key management remuneration

In the opinion of the trustees there are three members of key management, the Senior Coordinator and two Project Managers. In 2025/26 the total employer costs relating to these posts were £113,521 (2025: £103,334).

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Approved by order of the board of trustees on 27/07/2026 and signed on its behalf by:

K. Walker

.....
K J Walker - Trustee

Independent Examiner's Report to the Trustees of Kairos Women+

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 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.



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David Nicholls FCCA
Fellow of the Association of Chartered Certified Accountants
Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

Date: 28/07/2026

Kairos Women+**Statement of Financial Activities
for the Year Ended 31 March 2026**

		Unrestricted funds £	Restricted funds £	2026 Total funds £	2025 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	3,516	275,007	278,523	272,847
Other trading activities	4	8,067	-	8,067	6,990
Other income	5	<u>10,500</u>	<u>-</u>	<u>10,500</u>	<u>5,000</u>
Total		<u>22,083</u>	<u>275,007</u>	<u>297,090</u>	<u>284,837</u>
 EXPENDITURE ON					
Charitable activities	6				
Running a community space for women+		<u>15,898</u>	<u>293,913</u>	<u>309,811</u>	<u>283,519</u>
 NET INCOME/(EXPENDITURE)					
Transfers between funds	15	6,185 <u>217</u>	(18,906) <u>(217)</u>	(12,721) <u>-</u>	1,318 <u>-</u>
Net movement in funds		<u>6,402</u>	<u>(19,123)</u>	<u>(12,721)</u>	<u>1,318</u>
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>72,133</u>	<u>63,960</u>	<u>136,093</u>	<u>134,775</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>78,535</u></u>	<u><u>44,837</u></u>	<u><u>123,372</u></u>	<u><u>136,093</u></u>

CONTINUING OPERATIONS

This statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities in both years. Comparative figures for the previous year by fund type are shown in Note 11.

Kairos Women+

**Balance Sheet
31 March 2026**

	Notes	2026 £	2025 £
CURRENT ASSETS			
Debtors: amounts falling due within one year	12	12,375	7,851
Cash at bank and in hand		<u>165,506</u>	<u>152,900</u>
		177,881	160,751
CREDITORS			
Amounts falling due within one year	13	(54,509)	(24,658)
		<u>123,372</u>	<u>136,093</u>
NET CURRENT ASSETS			
		<u>123,372</u>	<u>136,093</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>123,372</u>	<u>136,093</u>
NET ASSETS			
		<u>123,372</u>	<u>136,093</u>
FUNDS	15		
Unrestricted funds:			
General fund		78,142	71,877
Support Fund		<u>393</u>	<u>256</u>
		<u>78,535</u>	<u>72,133</u>
Restricted funds		<u>44,837</u>	<u>63,960</u>
TOTAL FUNDS		<u>123,372</u>	<u>136,093</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28/07/2026
and were signed on its behalf by:


.....
K Leck - Trustee

**Notes to the Financial Statements
for the Year Ended 31 March 2026**

1. GENERAL INFORMATION

Kairos Women+ ("the charity") is Scottish charitable incorporated organisation governed by its constitution dated 22 April 2021. It was registered as a charity in Scotland (registered number SC050926) on 22 April 2021. Its registered address is Unit 56-60, Embroidery Mill, Abbey Mill Business Centre, Paisley, PA1 1TJ.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements are prepared on an accruals basis, and on a going concern basis, in accordance with:

- the Charities and Trustee Investment (Scotland) Act 2005;
- Regulation 8 (Statement of account - Fully accrued accounts) of The Charities Accounts (Scotland) Regulations 2006;
- the Financial Reporting Standard applicable in the UK and Republic of Ireland, published in March 2018 ("FRS 102"), to the extent that it applies to small entities and public benefit entities;
- '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, published in October 2019 (FRS 102)' ("the Charities SORP");
- UK Generally Accepted Accounting Practice; and
- the historical cost convention.

The charity meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy.

The financial statements are presented in UK sterling, which is the charity's functional currency, and rounded to the nearest pound.

There have been no changes to the basis of preparation this financial year or to the previous financial year's financial statements.

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.

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.

Taxation

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

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2026**

3. DONATIONS AND LEGACIES

	2026	2025
	£	£
Donations	3,516	4,757
Grants	275,007	268,090
	<u>278,523</u>	<u>272,847</u>

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

	2026	2025
	£	£
The Robertson Trust	-	30,000
Scottish Government - Equality & Human Rights Fund	46,445	46,445
Engage Renfrewshire	-	11,175
Tudor Trust	-	40,000
National Lottery Community Fund – Improving Lives 2022-25	11,792	45,979
Scottish Government – Renfrewshire Community Mental Health and Wellbeing Fund	1,887	-
Volunteer Support Fund	-	10,500
Women's Fund for Scotland	-	3,000
Scottish Government – The Alliance Self Management Fund 2023-26	42,883	41,586
Renfrewshire Council - Culture, Heritage and Events Fund	-	1,988
National Lottery Community Fund – Awards for All	10,000	10,000
National Lottery Heritage Fund (2024-27)	41,449	24,917
Renfrewshire Council	-	2,000
RenCan	-	500
Engage Renfrewshire - IN Ren Micro grant	500	-
Renfrewshire Council - Employability Grants	8,025	-
Renfrewshire Council - Community Justice Grants	8,255	-
Garfield Weston Foundation	20,000	-
National Lottery - Community Action 2025-2030	48,771	-
The Robertson Trust - Nurturing Relationships 2025-28	35,000	-
	<u>275,007</u>	<u>268,090</u>

4. OTHER TRADING ACTIVITIES

	2026	2025
	£	£
Rental income	1,826	1,300
Earned Income	6,241	5,690
	<u>8,067</u>	<u>6,990</u>

5. OTHER INCOME

	2026	2025
	£	£
Employers Allowance	10,500	5,000

Notes to the Financial Statements - continued
for the Year Ended 31 March 2026

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Running a community space for women+	<u>304,332</u>	<u>5,479</u>	<u>309,811</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2026 £	2025 £
Staff costs	222,332	210,454
Insurance	1,197	1,238
Telephone	1,339	1,255
Advertising	3,210	2,606
Training	7,713	8,542
Programme Costs	23,992	20,451
Equipment	4,974	3,791
Rent and rates	18,295	18,306
Professional fees	10,288	3,961
Staff expenses	4,397	3,129
Cleaning	4,959	2,634
Energy	<u>1,636</u>	<u>2,069</u>
	<u>304,332</u>	<u>278,436</u>

8. SUPPORT COSTS

	2026 £	2025 £
Preparation & Independent Examination of Accounts	1,290	1,290
IT & memberships	<u>4,189</u>	<u>3,793</u>
	<u>5,479</u>	<u>5,083</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2026

9. 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

During the year, trustee expenses totalled £608, relating to travel reimbursements for trustees attending board meetings and other miscellaneous meeting costs (2025: £nil)

10. STAFF COSTS

	2026	2025
	£	£
Wages and salaries	194,622	189,693
Social security costs	22,253	15,341
Other pension costs	<u>5,457</u>	<u>5,420</u>
	<u><u>222,332</u></u>	<u><u>210,454</u></u>

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

	2026	2025
Management	3	3
Support Staff	5	5
Admin and Finance	<u>1</u>	<u>1</u>
	<u><u>9</u></u>	<u><u>9</u></u>

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	4,757	268,090	272,847
Other trading activities	6,990	-	6,990
Other income	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total	<u><u>16,747</u></u>	<u><u>268,090</u></u>	<u><u>284,837</u></u>
EXPENDITURE ON			
Charitable activities			
Running a community space for women+	<u>2,604</u>	<u>280,915</u>	<u>283,519</u>
NET INCOME/(EXPENDITURE)	14,143	(12,825)	1,318
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>57,990</u>	<u>76,785</u>	<u>134,775</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>72,133</u></u>	<u><u>63,960</u></u>	<u><u>136,093</u></u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2026**

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Trade debtors	1,162	-
Accrued income	<u>11,213</u>	<u>7,851</u>
	<u>12,375</u>	<u>7,851</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Social security and other taxes	4,415	2,572
Other creditors	-	890
Deferred income	47,077	19,906
Accrued expenses	<u>3,017</u>	<u>1,290</u>
	<u>54,509</u>	<u>24,658</u>

Deferred income comprises income received for projects which commence in 2026/27 and which Kairos Women+ was not entitled to in the 2025/26 year.

	2026	2025
	£	£
At 1 April	19,906	-
Deferred in year	47,077	19,906
Released in year	<u>(19,906)</u>	<u>-</u>
At 31 March	<u>47,077</u>	<u>19,906</u>

Deferred income received in the year for projects that will be carried out in 2026/27 include:

Renfrewshire Council CJ	£1,651
Awards for All	£19,991
Renfrewshire Council - Contracts	£16,000
Engage - CMHWF	£9,435

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2026 Total funds	2025 Total funds
	£	£	£	£
Current assets	133,044	44,837	177,881	160,751
Current liabilities	<u>(54,509)</u>	<u>-</u>	<u>(54,509)</u>	<u>(24,658)</u>
	<u>78,535</u>	<u>44,837</u>	<u>123,372</u>	<u>136,093</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2026

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS - continued

Comparatives for analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Current assets	96,791	63,960	160,751	139,442
Current liabilities	(24,658)	-	(24,658)	(4,667)
	<u>72,133</u>	<u>63,960</u>	<u>136,093</u>	<u>134,775</u>

15. MOVEMENT IN FUNDS

	At 1/4/25 £	Net movement in funds £	Transfers between funds £	At 31/3/26 £
Unrestricted funds				
General fund	66,527	12,898	(1,283)	78,142
Support Fund	256	(1,363)	1,500	393
The Big Give	5,350	(5,350)	-	-
	<u>72,133</u>	<u>6,185</u>	<u>217</u>	<u>78,535</u>
Restricted funds				
The Robertson Trust 2022-25	16,289	(16,289)	-	-
Scottish Government - Equality & Human Rights Fund	55	449	-	504
Scottish Government – Renfrewshire Community Mental Health and Wellbeing Fund	10,708	(9,442)	-	1,266
The Tudor Trust 2022-2025	17,229	(17,229)	-	-
National Lottery Community Fund – Improving Lives 2022-25	9,231	(9,231)	-	-
Women's Fund for Scotland	3,175	(3,130)	-	45
Scottish Government – The Alliance Self Management Fund 2023-26	6,113	(424)	-	5,689
National Lottery Community Fund – Awards for All	1,010	(1,010)	-	-
RenCan	150	(150)	-	-
The Robertson Trust - Nurturing Relationships 2025-28	-	11,526	-	11,526
National Lottery - Community Action 2025-2030	-	18,641	-	18,641
Garfield Weston Foundation	-	6,854	-	6,854
Renfrewshire Council - Employability Grants	-	217	(217)	-
Renfrewshire Council - Community Justice Grants	-	133	-	133
Scottish Government – Renfrewshire Community Mental Health and Wellbeing Fund (2026-2027)	-	179	-	179
	<u>63,960</u>	<u>(18,906)</u>	<u>(217)</u>	<u>44,837</u>
TOTAL FUNDS	<u>136,093</u>	<u>(12,721)</u>	<u>-</u>	<u>123,372</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2026**

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	22,083	(9,185)	12,898
Support Fund	-	(1,363)	(1,363)
The Big Give	-	(5,350)	(5,350)
	<u>22,083</u>	<u>(15,898)</u>	<u>6,185</u>
Restricted funds			
The Robertson Trust 2022-25	-	(16,289)	(16,289)
Scottish Government - Equality & Human Rights Fund	46,445	(45,996)	449
Scottish Government – Renfrewshire Community Mental Health and Wellbeing Fund	-	(9,442)	(9,442)
The Tudor Trust 2022-2025	-	(17,229)	(17,229)
National Lottery Community Fund – Improving Lives 2022-25	11,792	(21,023)	(9,231)
Women's Fund for Scotland	-	(3,130)	(3,130)
Scottish Government – The Alliance Self Management Fund 2023-26	42,883	(43,307)	(424)
National Lottery Community Fund – Awards for All	10,000	(11,010)	(1,010)
National Lottery Heritage Fund (2024-2027)	41,449	(41,449)	-
RenCan	-	(150)	(150)
The Robertson Trust - Nurturing Relationships 2025-28	35,000	(23,474)	11,526
National Lottery - Community Action 2025-2030	48,771	(30,130)	18,641
Garfield Weston Foundation	20,000	(13,146)	6,854
Renfrewshire Council - Employability Grants	8,025	(7,808)	217
Renfrewshire Council - Community Justice Grants	8,255	(8,122)	133
Engage Renfrewshire - IN Ren Micro grant	500	(500)	-
Scottish Government – Renfrewshire Community Mental Health and Wellbeing Fund (2026-2027)	1,887	(1,708)	179
	<u>275,007</u>	<u>(293,913)</u>	<u>(18,906)</u>
TOTAL FUNDS	<u>297,090</u>	<u>(309,811)</u>	<u>(12,721)</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2026**

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/24 £	Net movement in funds £	At 31/3/25 £
Unrestricted funds			
General fund	57,754	14,123	71,877
Support Fund	236	20	256
	57,990	14,143	72,133
Restricted funds			
The Robertson Trust 2022-25	23,571	(7,282)	16,289
Scottish Government - Equality & Human Rights Fund	1,348	(1,293)	55
Scottish Government – Renfrewshire Community Mental Health and Wellbeing Fund	-	10,708	10,708
SCVO: Community, Capacity and Resilience Fund (ScotGov)	3,693	(3,693)	-
The Tudor Trust 2022-2025	23,153	(5,924)	17,229
National Lottery Community Fund – Improving Lives 2022-25	8,201	1,030	9,231
Women's Fund for Scotland	3,000	175	3,175
Scottish Government – The Alliance Self Management Fund 2023-26	5,725	388	6,113
Renfrewshire Council - Culture, Heritage and Events Fund	7,953	(7,953)	-
National Lottery Community Fund – Awards for All	141	869	1,010
RenCan	-	150	150
	76,785	(12,825)	63,960
TOTAL FUNDS	134,775	1,318	136,093

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2026**

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	16,653	(2,530)	14,123
Support Fund	94	(74)	20
	16,747	(2,604)	14,143
Restricted funds			
The Robertson Trust 2022-25	30,000	(37,282)	(7,282)
Scottish Government - Equality & Human Rights Fund	46,445	(47,738)	(1,293)
Scottish Government ñ Renfrewshire Community Mental Health and Wellbeing Fund	11,175	(467)	10,708
SCVO: Community, Capacity and Resilience Fund (ScotGov)	-	(3,693)	(3,693)
The Tudor Trust 2022-2025	40,000	(45,924)	(5,924)
National Lottery Community Fund ñ Improving Lives 2022-25	45,979	(44,949)	1,030
Volunteer Support Fund	10,500	(10,500)	-
Women's Fund for Scotland	3,000	(2,825)	175
Scottish Government ñ The Alliance Self Management Fund 2023-26	41,586	(41,198)	388
Renfrewshire Council - Culture, Heritage and Events Fund	1,988	(9,941)	(7,953)
National Lottery Community Fund ñ Awards for All	10,000	(9,131)	869
National Lottery Heritage Fund (2024-2027)	24,917	(24,917)	-
Renfrewshire Council	2,000	(2,000)	-
RenCan	500	(350)	150
	268,090	(280,915)	(12,825)
TOTAL FUNDS	284,837	(283,519)	1,318

16. RELATED PARTY DISCLOSURES

During the year, one of the trustees made a donation of £300 to the charity. There were no other related party transactions in the year (2025: £nil).

17. PURPOSE OF UNRESTRICTED FUNDS

General - the unrestricted free reserves of the charity

The Big Give - for Kairos Kitchen, a recipe sharing project for ethnic minoritised women+

Support Fund - a fund to support women in difficult situations created with fundraised income

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2026**

18. PURPOSE OF RESTRICTED FUNDS

The Robertson Trust 2022-25 - core costs funding to cover management and admin salaries as well as property and other core costs

Scottish Government - Equality and Human Rights Fund - funding to deliver Visible Women+, a participatory research project focussed on women's human rights

Scottish Government - Renfrewshire Community Mental Health and Wellbeing Fund 2025-26 - to support our Mental Wellness Project including Skills Café, Creative Café and our 6-week Mental Wellness Course

The Tudor Trust 2022-25 - core costs funding to cover management and admin salaries as well as property and other core costs

National Lottery Community Fund - Improving Lives 2022-25 - to deliver The Light, including an addictions support group, incubator project for community ideas and our 12-week personal development programme

Women's Fund for Scotland - to support our volunteering programme

Scottish Government - The Alliance Self Management Fund 2023-26 - to deliver Nothing About Us, Without Us, a three year project supporting women+ to self-manage their conditions or disabilities

Renfrewshire Council: Culture, Heritage & Events Fund - to deliver Skills Café, our arts and culture project offering 4-weekly blocks of creative workshops

National Lottery Community Fund - Awards for All - to deliver Kairos Kitchen, our World Foods Project, for Black, Asian and Minority Ethnic Women+

RenCan - to create a Fixing and Mending Station in Kairos for clothes repair during groups

The Robertson Trust - Nurturing Relationship 2025-28 - to meet the general operating costs of the organisation, enabling the continued delivery of its charitable activities.

Garfield Weston Foundation - to meet the general operating costs of the organisation, enabling the continued delivery of its charitable activities.

Renfrewshire Council - Employability Grants - Employability Grants - to deliver the Language Cafe (ESOL classes) to support employability

Renfrewshire Council - Community Justice Grants - to deliver justice placements

National Lottery Heritage Fund 2024-27 - to deliver Fierce Women+, a 3-year arts and heritage project focussed on a women's heritage trail and exhibition

Engage Renfrewshire - IN Ren Micro Grant - IN Ren Micro Grant - to deliver an International Women's Day event

Community Mental Health and Wellbeing Fund 2026-27 - to deliver a weekly food drop-in group and a growing group