

Registered number: CS006626
Charity number: SC019173

Cumbernauld and District Women's Aid SCIO

UNAUDITED CESSATION ACCOUNTS

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30 SEPTEMBER 2025

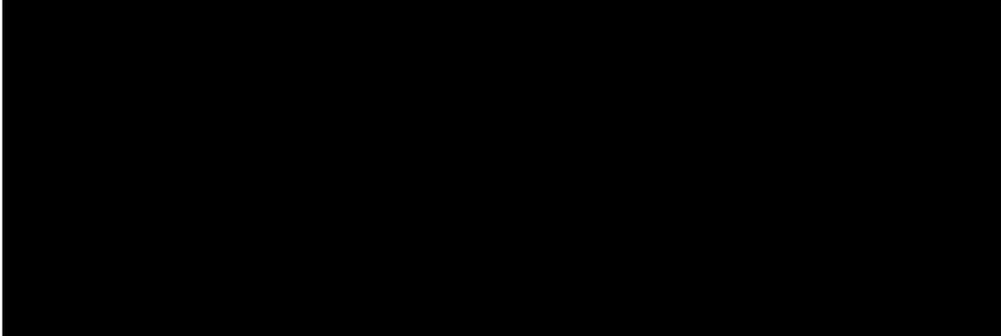
CUMBERNAULD AND DISTRICT WOMEN'S AID SCIO

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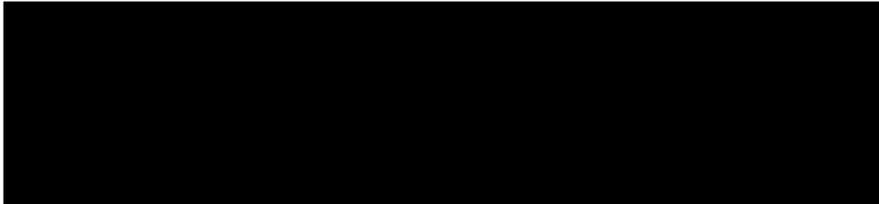
CUMBERNAULD AND DISTRICT WOMEN'S AID SCIO

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE PERIOD ENDED 30 SEPTEMBER 2025**



Company registered number CS006626

Charity registered number SC019173



Independent Examiner AAB Audit & Accountancy Limited
133 Finnieston Street
Glasgow
G3 8HB



CUMBERNAULD AND DISTRICT WOMEN'S AID SCIO

TRUSTEES' REPORT FOR THE PERIOD ENDED 30 SEPTEMBER 2025

The Trustees of Cumbernauld and District Women's Aid SCIO present their report with the financial statements of the charity for the year ended 30 September 2025. The charity is a registered Scottish Charity No. SC019173 and is limited by guarantee. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The charity is registered as a Scottish Charitable Incorporated Organisation (SCIO) and converted officially on 07 December 2023.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Objectives and activities

a. Principal Activities

The principal activity of the charity in the year under review was that of providing a temporary refuge for women and children and offering advice, information and counselling to women and children who are victims of domestic abuse. Cumbernauld and District Women's Aid SCIO's mission is to advocate for abused women and children and to ensure their safety by working locally and nationally to:

- Offer support and a place of safety to abused women and children by providing refuges and other services.
- Empower women affected by domestic violence to determine their own futures.
- Recognise and meet the needs of children affected by domestic violence
- Promote policies and practices to prevent domestic violence.
- Raise awareness of the extent and impact of domestic violence in society.

b. The Board of Trustees

There are currently 7 Trustees serving on the Board which is in line with its governance requirements.

CUMBERNAULD AND DISTRICT WOMEN'S AID SCIO

TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 30 SEPTEMBER 2025

Objectives and activities (continued)

c. Service Delivery

Cumbernauld and District Women's Aid SCIO provides specialist domestic abuse services to women, children and young people who have experienced domestic abuse, who are at risk of experiencing domestic abuse, or are seeking to escape this situation. We recognise the complex issues that further exacerbate their needs – lack of access to public funds, alcohol and drug dependencies, mental health, poverty, disability, and socio-economic disadvantage (this list is not exhaustive). The organisation's purpose is to provide person-centred holistic services, underpinned by a feminist/gendered analysis of domestic abuse. The core hours are 9am to 4.30 pm Monday to Friday and out of hours support is provided to the women who live in our refuges.

A new manager appointment in October 2023 did not work out due to personal reasons and left in December 2023 prior to completing her probationary period. This, coupled with the Board's decision to seek approval to wind up the organisation, has meant that services continued to be managed during 2024-25 by the two Interim Managers who had been in place since September 2022. One of those appointed moved on in December 2024 and the trustees contracted with a replacement Interim Executive to deliver its agenda for the remainder of the year. This arrangement has provided continuity to service delivery and to staff management whilst progressing with the application for consent to dissolve and the subsequent winding up of its affairs.

The organisation has been able to meet most of its targets for this year, and the team continued to support vulnerable women and children both in our refuges and in the community. The service continues to operate from a central office in Cumbernauld and provides support for women and children from the surrounding areas. Women can self-refer as well as being referred by partner agencies. Support includes both refuge support as well as outreach support and women who cannot be offered a refuge place immediately continue to be offered ongoing support by our Intake Team, which can be by telephone or in person. The organisation is a partner in the Violence Against Women Strategic and Operational Groups, we participate in the MARAC (Multi Agency Risk Assessment Conference) and are involved in the MARAC review group; the Disclosure Scheme for domestic abuse in Scotland and MATAC (Multi-Agency Task Assessment Conference). As a registered housing support service, we are regulated by the Care Inspectorate and as a Charity by OSCR. All support staff either have or are working towards the relevant qualifications required by the SSSC.

d. Refuge Provision

With support from our partners at Sanctuary (Scotland) Housing our Housing Support Service continued in to provide 11 refuges, one of which is owned. These are all single occupancy to ensure the safety, security and privacy of all our service users. Steps continue to be taken to reduce voids by actively managing the procedures for turning round properties when an occupant moves out. This continues to be supported by funding received from the Scottish Government 100 Days grant administered by Scottish Women's Aid. The 3-year funding commenced in October 2021 and was aimed at reducing refuge waiting lists. In the current year it has mainly been used on the record keeping and administrative procedures of our facilities management function.

e. Children and Young People's Service

Given the nature of the service, it is more effective to offer support in the mornings. Support is provided to children and young people both those who were living in refuge and through local primary and secondary schools. Support continues to be offered on a one-to-one basis and staff work with children and young people to help them better understand and cope with their experiences of abuse. Our Children and Young People's service is underpinned by the principles and process set out in the Getting it Right for Every Child (GIRFEC) framework.

This service continued to be funded by the National Community Lottery Fund during 2024 with the final payment being received in July 2024. The service drew to a close by the end of the calendar year, in line with the end of the funding award period.

CUMBERNAULD AND DISTRICT WOMEN'S AID SCIO

TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 30 SEPTEMBER 2025

Objectives and activities (continued)

f. Women's Support Service

This service is funded by the Scottish Government's Delivering Equally Safe (DES) Fund. Throughout 2024-25 there were 5 staff, 3 full-time support workers and 2 part-time intake workers .

g. Staff Development and Support

This continues to be a priority for the organisation. All staff receive regular one to one support from a manager. Case management is undertaken, carried out, and monitoring and evaluation creates opportunity for our service users to provide feedback and service development suggestions. Group staff development sessions are in place, including joint ones with the Directors. The Oasis programme is embedded and continued to manage cases. All staff continue to receive training in its use. A detailed induction process is in place for new staff which ensures that the service meets the requirements of the Care Inspectorate. Considerable support continued to be received from The Scottish Women's Aid during this time of change.

h. Finances

The organisations restricted funding comes from:

Scottish Government Delivering Equally Safe - funding the Women's Support Service including the Intake Service.

National Lottery Community Fund - funding the Children and Young People's Service.

Scottish Government - SWA 100 Days fund, supporting infrastructure and systems development aimed at reducing waiting lists.

We are enormously grateful to every single person for any input they may have had. There is detailed monitoring of income and expenditure, and this allows the Trustees to receive regular accurate financial reports.

i. Post balance sheet events

The charity trustees had made the decision in 2024 to seek approval from the Office of the Scottish Charity Regulator (OSCR) to cease operating and wind up the charity. This approval was granted in February 2025 and associated wind-up activities commenced. On 1 April 2025 the services, leases, records and employees began to transfer to Monklands Women's Aid as the agreed successor organisation. Continuity of service was maintained for service users and TUPE applied to the transferring employees. The closing balance of the accounts as per this balance sheet will be transferred to Monklands Women's Aid.

Achievements and performance

Financial review

a. Going concern

The Trustees are proceeding with the wind down of Cumbernauld and District Women's Aid SCIO and transferring all appropriate assets to a similar charity to continue the hard work and support the users of the charity. The charity is therefore not viewed as a going concern.

b. Reserves policy

The Trustees are also considerate of the matter that the charity is in the process of winding down, so believe the existing reserves policy is comfortable for the current position of the charity.

CUMBERNAULD AND DISTRICT WOMEN'S AID SCIO

TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 30 SEPTEMBER 2025

c. Financial review

During the year the charity reported income of £394,367 (2024: £364,491) and incurred expenditure of £406,082 (2024: £463,820) resulting in total reserves at the year end of £66,013 of which none are restricted (2024: Total funds of £77,728 of which £36,184 was restricted funds).

Structure, governance and management

a. Constitution

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 07 December 2023. It has a single tier structure and as such the Trustees are the members of the Charity.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

d. Staff Development

Continuous training is promoted by the Board of Trustees with all members of staff being able to attend appropriate courses on domestic abuse. Members of staff are either qualified for their individual posts or working towards the necessary qualification, and staff training is actively promoted. The Trustees have attended training offered by Scottish Women's Aid.

Plans for future periods

The organisation is in the process of winding up its affairs in line with OSCR's consent requirements.

CUMBERNAULD AND DISTRICT WOMEN'S AID SCIO

TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 30 SEPTEMBER 2025

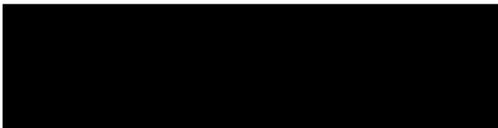
Statement of Trustees' responsibilities

The Trustees (who until 6.12.23 were also the Directors of the Company for the purposes 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 Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company 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 (as amended). They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Trustee

Date: 22 December 2025

CUMBERNAULD AND DISTRICT WOMEN'S AID SCIO

INDEPENDENT EXAMINER'S REPORT FOR THE PERIOD ENDED 30 SEPTEMBER 2025

Independent Examiner's Report to the Trustees of Cumbernauld and District Women's Aid SCIO

I report on the accounts of the charity for the period ended 30 September 2025 which are set out on pages 9 to 22.

Respective Responsibilities of Trustees and Examiner

The Trustees, who are also Directors of the company for the purposes of company law, are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ('the Act') and the Charities Accounts (Scotland) Regulation 2006 ('the Accounts Regulations'). The Directors 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 financial statements as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with regulation 11 of the Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as Directors concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention, other than that disclosed below:

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 Act and regulation 4 of the Accounts Regulations; and
 - to prepare financial statements which accord with the accounting records, Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) and in other respects comply with regulation 8 of the Accounts Regulationshave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable proper understanding of the financial statements to be reached.

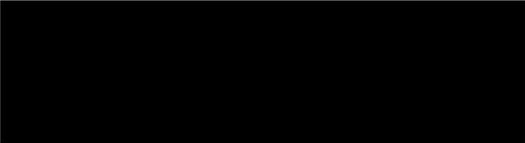
CUMBERNAULD AND DISTRICT WOMEN'S AID SCIO

**INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE PERIOD ENDED 30 SEPTEMBER 2025**

Disclosure Section

The matter that has come to my attention is that the Charity Trustees have decided to apply to OSCR to dissolve the charitable SCIO. We are aware as Independent Examiners that OSCR's approval must be applied and sought before officially winding down the entity and are comfortable that the Trustees and management are following the process to apply for this.

This report is made solely to the charity's Trustees, as a body, in accordance with regulation 11 of the Charities Accounts (Scotland) Regulations 2006. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.



Dated: 22 December 2025

Institute of Chartered Accountants in England and Wales

AAB Audit & Accountancy Limited

Chartered Accountants
133 Finnieston Street
Glasgow
G3 8HB

CUMBERNAULD AND DISTRICT WOMEN'S AID SCIO**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE PERIOD ENDED 30 SEPTEMBER 2025**

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	3	6,086	300	6,386	6,063
Charitable activities	4	209,712	177,749	387,461	343,044
Investments		520	-	520	1,276
Total income		<u>216,318</u>	<u>178,049</u>	<u>394,367</u>	<u>350,383</u>
Expenditure on:					
Charitable activities		191,849	214,233	406,082	516,512
Total expenditure		<u>191,849</u>	<u>214,233</u>	<u>406,082</u>	<u>516,512</u>
Net movement in funds		<u>24,469</u>	<u>(36,184)</u>	<u>(11,715)</u>	<u>(166,129)</u>
Reconciliation of funds:					
Total funds brought forward		41,544	36,184	77,728	243,857
Total funds carried forward		<u>66,013</u>	<u>-</u>	<u>66,013</u>	<u>77,728</u>

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

The notes on pages 11 to 22 form part of these financial statements.

CUMBERNAULD AND DISTRICT WOMEN'S AID SCIO
REGISTERED NUMBER: CS006626

BALANCE SHEET
AS AT 30 SEPTEMBER 2025

	Note	30 September 2025 £	31 March 2024 £
Fixed assets			
Tangible assets	12	3,512	39,065
		<u>3,512</u>	<u>39,065</u>
Current assets			
Debtors	13	-	6,157
Cash at bank and in hand		62,501	61,993
		<u>62,501</u>	<u>68,150</u>
Current liabilities			
Creditors: amounts falling due within one year	14	-	(29,487)
		<u>62,501</u>	<u>38,663</u>
Net current assets		62,501	38,663
Total assets less current liabilities		<u>66,013</u>	<u>77,728</u>
Charity funds			
Restricted funds	16	-	36,184
Unrestricted funds	16	66,013	41,544
		<u>66,013</u>	<u>77,728</u>
Total funds		<u><u>66,013</u></u>	<u><u>77,728</u></u>

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the period in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Trustee

Date: 22 December 2025

The notes on pages 11 to 22 form part of these financial statements.

CUMBERNAULD AND DISTRICT WOMEN'S AID SCIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2025

1. General information

The charity Cumbernauld and District Women's Aid (SCIO) is a charity registered with the Charity Commission (Charity Number SC019173) and constitutes a Scottish Charitable Incorporated Organisation (SCIO) with registered company number CS006626.



2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Cumbernauld and District Women's Aid SCIO financial statements have been prepared under the historical cost convention which means assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The reporting currency of the financial statements is pounds sterling (£).

2.2 Going Concern

The Trustees are proceeding with the wind down of Cumbernauld and District Women's Aid SCIO and transferring all appropriate assets to a similar charity to continue the hard work and support the users of the charity. The charity is therefore not viewed as a going concern.

2.3 Financial Reporting Standard 102 - reduced disclosure exemptions

The Charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by the FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland":

- the requirements of Section 7 Statement of Cash Flows;
- the requirements of Section 3 Financial Statement Presentation paragraph 3.17(d);
- the requirements of Section 11 Financial Instruments paragraphs 11.42, 11.44 to 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of Section 12 Other Financial Instruments paragraphs 12.26 to 12.27, 12.29(a), 12.29(b) and 12.29A.

2.4 Critical accounting judgement and key sources of estimation uncertainty

The charity considers on an annual basis the judgements that are made when applying its significant accounting policies that would have the most significant effect on amounts that are recognised in the financial statements.

In the application of the charity's accounting policies, the Trustees are required to make estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The charity does not have any key assumptions concerning the future, or other key sources of estimation uncertainty in the reporting year that may have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

CUMBERNAULD AND DISTRICT WOMEN'S AID SCIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2025

2. Accounting policies (continued)

2.5 Income

All 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.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.6 Government Grant

Income from Government grants, whether capital grants 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.

2.7 Expenditure

Costs relating to raising funds and charitable activities are charged to the Statement of Financial Activities on an accruals basis, inclusive of irrecoverable Value Added Tax. Expenditure is recognised when there is a legal or constructive obligation to pay for expenditure.

All costs have been directly attributed to one of the categories of expenditure.

Raising funds costs are the costs of managing the investment portfolio which generates the charity's income.

Charitable activities costs incurred directly in meeting the objectives of the charity, and also include support costs incurred in support of the direct costs.

Governance costs, a category within support costs, are costs attributable to compliance with the charity's constitutional and statutory requirements.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

Grants payable are charged in the period when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the period end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.8 Taxation

The charity is exempt from tax on its charitable activities.

CUMBERNAULD AND DISTRICT WOMEN'S AID SCIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2025

2. Accounting policies (continued)

2.9 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

Freehold property	- Not depreciated
Fixtures and fittings	- 15% reducing balance
Computer equipment	- 33.33% straight line

2.10 Debtors

Other debtors are recognised at the settlement amount due less impairment losses for bad and doubtful debts.

2.11 Cash at bank and in hand

Cash and cash equivalents includes cash and bank accounts with immediate access to funds.

2.12 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

2.13 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the period.

2.14 Fund accounting

Unrestricted funds are held for the furtherance of the charity's objectives and are expendable at the discretion of the Trustees.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

CUMBERNAULD AND DISTRICT WOMEN'S AID SCIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 SEPTEMBER 2025**

3. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations	6,086	300	6,386	6,063

4. Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Providing support, refuge & advice to women	154,075	177,749	331,824	343,044
Gain on disposal of fixed asset	55,637	-	55,637	-
	<u>209,712</u>	<u>177,749</u>	<u>387,461</u>	<u>343,044</u>

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

	2025 £	2024 £
Delivering Equally Safe	105,000	105,000
Funds to leave	11,909	17,968
Big Lottery	-	17,069
Scottish Women's Aid - 100 Days	27,840	24,421
The Robertson Trust	<u>33,000</u>	<u>-</u>
	<u>177,749</u>	<u>164,458</u>

6. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
Providing support, refuge & advice to women	352,328	53,754	406,082	516,512

CUMBERNAULD AND DISTRICT WOMEN'S AID SCIO**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 SEPTEMBER 2025****6. Analysis of expenditure by activities (continued)****Analysis of direct costs**

	Providing support, refuge & advice to women 2025 £	Total funds 2025 £	Total funds 2024 £
Staff costs	156,050	156,050	185,920
Depreciation	2,818	2,818	2,595
Staff & volunteer expenses	938	938	2,353
Registration fees	4,644	4,644	4,040
WSS Resources	480	480	1,534
Bank Charges	163	163	69
Funds to leave payments	11,909	11,909	17,835
Agency fees	-	-	15,777
CYP equipment fees, expenses & training	-	-	1,342
Training	225	225	2,156
Counselling costs	2,840	2,840	315
Interim management fees	81,978	81,978	98,048
Refuge property costs	89,505	89,505	60,614
Bad debts	778	778	-
	<u>352,328</u>	<u>352,328</u>	<u>392,598</u>

Analysis of support costs

	Providing support, refuge & advice to women 2025 £	Total funds 2025 £	Total funds 2024 £
Insurance	2,867	2,867	1,782
Sundry expenses	1,224	1,224	1,318
Bank charges & interest	52	52	176
Accountancy & professional fees	9,332	9,332	84,627
Telephone & Internet	4,630	4,630	3,709
Office premises costs and office consumables	28,449	28,449	26,422
Governance costs	7,200	7,200	5,880
	<u>53,754</u>	<u>53,754</u>	<u>123,914</u>

CUMBERNAULD AND DISTRICT WOMEN'S AID SCIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 SEPTEMBER 2025**

6. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

7. Governance Costs

	2025 £	2024 £
Independent examiner fee	7,200	5,880
	<u>7,200</u>	<u>5,880</u>

8. Independent examiner's remuneration

	2025 £	2024 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	6,200	5,000
Non-independent examination fees payable to the Charity's independent examiner firm in respect of:		
Preparation of the financial statements	1,000	880
Management accounts and bookkeeping services	-	25,200
	<u>1,000</u>	<u>26,080</u>

9. Staff costs

	2025 £	2024 £
Wages and salaries	147,076	176,023
Social security costs	5,497	6,552
Contribution to defined contribution pension schemes	3,477	3,345
	<u>156,050</u>	<u>185,920</u>

The staff costs for the financial year ended 30 September 2025 is not inclusive of a settlement fee. However, in financial year ended 31 March 2024 there was a settlement fee of £15,000.

The average number of persons employed by the Charity during the period was as follows:

	2025 No.	2024 No.
Employees	<u>7</u>	<u>9</u>

CUMBERNAULD AND DISTRICT WOMEN'S AID SCIO**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 SEPTEMBER 2025****9. Staff costs (continued)**

No employee received remuneration amounting to more than £60,000 in either year.

The Key Management Personnel consisted of the Trustees and no remuneration was paid to them.

10. Trustees' remuneration and expenses

During the period, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the period ended 30 September 2025, travel expenses totalling £246 were reimbursed to 1 trustee (2024 - £346 to 1 Trustee for travel).

11. Comparatives for the Statement of Financial Activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Income from:			
Donations and legacies	3,063	3,000	6,063
Charitable activities	178,586	164,458	343,044
Investments	<u>1,276</u>	<u>-</u>	<u>1,276</u>
Total income	182,925	167,458	350,383
Expenditure on:	-	-	-
Charitable activities	<u>331,866</u>	<u>184,645</u>	<u>516,511</u>
Total expenditure	331,866	184,645	516,511
Net movement in funds	(148,941)	(17,187)	(166,128)
Reconciliation of funds			
Total funds brought forward	<u>190,485</u>	<u>53,371</u>	<u>243,856</u>
Total funds carried forward	<u><u>41,544</u></u>	<u><u>36,184</u></u>	<u><u>77,728</u></u>

CUMBERNAULD AND DISTRICT WOMEN'S AID SCIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 SEPTEMBER 2025**

12. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation				
At 1 April 2024	32,720	48,488	7,698	88,906
Disposals	(32,720)	-	-	(32,720)
At 30 September 2025	-	48,488	7,698	56,186
Depreciation				
At 1 April 2024	-	46,708	3,133	49,841
Charge for the period	-	267	2,566	2,833
At 30 September 2025	-	46,975	5,699	52,674
Net book value				
At 30 September 2025	-	1,513	1,999	3,512
At 31 March 2024	32,720	1,780	4,565	39,065

13. Debtors

	30 September 2025 £	31 March 2024 £
Due within one year		
Trade debtors	-	3,384
Prepayments and accrued income	-	2,773

CUMBERNAULD AND DISTRICT WOMEN'S AID SCIO**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 SEPTEMBER 2025****14. Creditors: Amounts falling due within one year**

	30 September 2025 £	31 March 2024 £
Trade creditors	-	84
Other taxation and social security	-	2,316
Other creditors	-	1,479
Accruals and deferred income	-	25,608
	<u>-</u>	<u>29,487</u>

The 2024 deferred income is in respect to the Funds to Leave project received before 31 March 2024 but in relation to activities delivered in the next accounting period.

15. Lease commitments

	30 September 2025 £	31 March 2024 £
Within one year	-	2,722
Between one and two years	-	2,722
Between two and five years	-	-
	<u>-</u>	<u>5,444</u>

CUMBERNAULD AND DISTRICT WOMEN'S AID SCIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 SEPTEMBER 2025**

16. Statement of funds

Statement of funds - current period

	Balance at 1 April 2024 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 30 September 2025 £
Unrestricted funds					
General Funds - all funds	41,544	160,681	(191,849)	55,637	66,013
Restricted funds					
Delivering Equally Safe	2,612	105,000	(107,612)	-	-
Big Lottery	15,055	-	(15,055)	-	-
Scottish Women's Aid - 100 Days	18,131	27,840	(45,971)	-	-
Wood Foundation	386	33,000	(33,386)	-	-
Fund to Leave	-	11,909	(11,909)	-	-
Donation	-	300	(300)	-	-
	36,184	178,049	(214,233)	-	-
Total of funds	77,728	338,730	(406,082)	55,637	66,013

Statement of funds - prior period

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Unrestricted funds				
General Fund	190,485	182,925	(331,866)	41,544

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Restricted funds				
Delivering Equally Safe	839	105,000	(103,227)	2,612
Big Lottery	38,278	17,069	(40,292)	15,055
Scottish Women's Aid - 100 Days	14,254	24,421	(20,544)	18,131
Wood Foundation	-	3,000	(2,614)	386
Fund to Leave	-	17,968	(17,968)	-

CUMBERNAULD AND DISTRICT WOMEN'S AID SCIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 SEPTEMBER 2025**

16. Statement of funds (continued)

Statement of funds - prior period (continued)

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
	53,371	167,458	(184,645)	36,184
Total of funds	243,856	350,383	(516,511)	77,728

17. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 30 September 2025 £	Total funds 30 September 2025 £
Tangible fixed assets	3,512	3,512
Current assets	62,501	62,501
Total	66,013	66,013

Analysis of net assets between funds - prior period

	Unrestricted funds 31 March 2024 £	Restricted funds 31 March 2024 £	Total funds 31 March 2024 £
Tangible fixed assets	39,065	-	39,065
Current assets	13,570	54,580	68,150
Creditors due within one year	(11,091)	(18,396)	(29,487)
Total	41,544	36,184	77,728

CUMBERNAULD AND DISTRICT WOMEN'S AID SCIO

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 SEPTEMBER 2025**

18. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 30 September 2025.

The Charity did not enter into any related party transactions during the year ended 31 March 2024, nor was there any outstanding balances owing between related parties and the Charity.