

CHARITY NO: SC047155

**EAST DUNBARTONSHIRE WOMEN'S AID SCIO
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

EAST DUNBARTONSHIRE WOMEN'S AID SCIO

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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EAST DUNBARTONSHIRE WOMEN'S AID SCIO

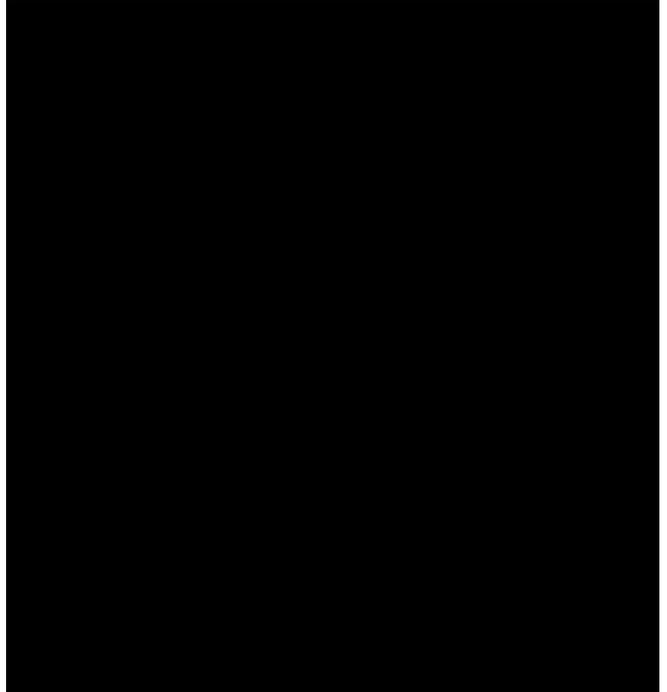
REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees

Secretary

Principal Office



Charity Number:

SC047155

Independent Auditors

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

Bankers

Unity Trust Bank plc
Nine Brindley Place
Birmingham
B1 2HB

Virgin Money
Jubilee House
Gosforth
Newcastle upon Tyne
NE3 4PL

EAST DUNBARTONSHIRE WOMEN'S AID SCIO

Report of the Trustees for the year ended 31 March 2025

The Trustees present their annual report and financial statements of the charity for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 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.

The legal and administrative information on page one forms part of this report.

For simplicity, East Dunbartonshire Women's Aid SCIO will be referred to throughout this report as 'E.D.W.A.' or 'the group'.

Structure Governance and Management

Type of governing document

East Dunbartonshire Women's Aid is a Scottish Charitable Incorporated Organisation (SCIO) registered with OSCR. The charity is governed by its constitution, which was adopted in 2017 when the organisation became a SCIO.

How the charity is constituted

The organisation is constituted as a two-tier SCIO, as outlined in the constitution. It operates with a membership base who appoint the trustees at Full Members' Meetings.

Trustee recruitment and appointment

Trustees are appointed by the Full Members of the charity. Trustees are eligible for reappointment, and some also take on specific roles (e.g. Chair, Secretary, Treasurer).

Organisational structure

EDWA is managed through a flat-structure collective, meaning that decisions are made collaboratively across the team. While the board of trustees is ultimately responsible for governance and compliance, leadership is shared within the staff collective. Trustees currently include a Chair, Treasurer, and Secretary to meet constitutional requirements.

Related parties and wider networks

East Dunbartonshire Women's Aid is affiliated with Scottish Women's Aid, which provides valuable support including training, policy updates, guidance, and networking opportunities. The charity also receives HR support through H.R. Booth for employment matters.

Risk management

The charity maintains a Risk Register. Key organisational policies are also reviewed on a rolling basis, including Health & Safety, Safeguarding, GDPR, Whistleblowing, Financial Controls, and Lone Working.

EAST DUNBARTONSHIRE WOMEN'S AID SCIO

Report of the Trustees for the year ended 31 March 2025

Objectives and Activities

The charitable purpose of East Dunbartonshire Women's Aid (EDWA), as set out in our constitution, is:

"To advance human rights, promote equality and diversity, and relieve the needs of women, children, and young people who are experiencing, or who have experienced, domestic abuse (including coercive control), particularly by providing specialist support, advocacy, information, refuge accommodation, and outreach services."

Our vision is aligned with the Scottish Government's national ambition that:

"Scotland is a place where women and girls live free from all forms of violence and abuse - and the attitudes that help perpetuate it - and where women and girls thrive as equal citizens, with equal access to power and resources."

(Scottish Government, Equally Safe Strategy)

We work from a feminist, trauma-informed, and person-centred perspective, recognising that domestic abuse is rooted in gender inequality and power imbalances. We are committed to a collective, user-led model - our services are shaped by the voices and experiences of the women, children, and young people we support.

Our Board of Trustees includes individuals with lived experience of domestic abuse, bringing invaluable insight to the governance and strategic direction of the organisation.

We provide a range of free and confidential services across East Dunbartonshire, including:

- Crisis support and safety planning
- Refuge accommodation for women and their children
- Outreach and community-based support
- Children and young people's support
- Prevention and early intervention work with schools and community groups
- Multi-agency partnership work, including MARAC and the East Dunbartonshire VAWG Partnership
- Group work programmes, such as Own My Life
- Advocacy, awareness-raising, and training for professionals

Our services are inclusive and accessible to all women, children, and young people, regardless of age, ethnicity, disability, sexual orientation, or immigration status.

Achievements and Performance 2024/25

In 2024-25, East Dunbartonshire Women's Aid continued to provide vital, trauma-informed support to women, children, and young people affected by domestic abuse across East Dunbartonshire. Over the course of the year, we supported a total of 329 women, of which 222 were new referrals, as well as 47 children and young people. This support was provided through refuge accommodation, outreach work, follow-on support, group sessions, crisis response and specialist CYP services. An additional 30 contacts were recorded from women and professionals seeking information or one-off support.

Crisis Support and Safety

- **On-call telephone service:** 21 calls were received, including from existing service users in crisis, professionals, and new referrals.
- **Referrals:** We recorded 222 referrals - a slight increase from the previous year - with a significant number being self-referrals (46%).

EAST DUNBARTONSHIRE WOMEN'S AID SCIO

Report of the Trustees for the year ended 31 March 2025

- **Response times:** Women were offered an average response time of 2.5 days from referral to support. For CYP, support was offered within 7 days.
- **Refuge provision:** There were 49 refuge requests, with 14 women offered accommodation. 7 moved in, and all had a completed support plan within 2 weeks.
- **Post-refuge support:** All 8 women who moved out of refuge were offered follow-on support within 2 weeks.

Safety, Wellbeing and Empowerment

Based on feedback and exit interviews:

- 97% of women and 95% of CYP reported improved wellbeing due to EDWA support.
- 95% reported feeling safer as a result of engaging with our services.
- 100% of high-risk domestic abuse cases at East Dunbartonshire's MARAC were handled by one of our Independent Domestic Abuse Advocates (IDAA).
- Our IDAAs also delivered awareness sessions and provided training to partners about MARAC processes and referral criteria.

Children and Young People (CYP)

- CYP supported through outreach, refuge, and follow-on services received 1:1 sessions.
- Group events included:
- **Easter fun day:** 15 mums and 20 CYP attended.
- **Summer trips:** Blair Drummond (34 CYP) and Heads of Ayr (23 CYP).
- **Christmas party:** 35 CYP attended.
- Additional informal outings included cinema trips, soft play, and outdoor activities, supporting emotional wellbeing and positive endings.

Peer Support and Recovery

- We ran peer support groups in both Kirkintilloch and Milngavie, with 15 and 14 regular attendees respectively.
- A smaller group of long-term service users attended 6 support sessions and a Christmas lunch.
- We delivered two Own My Life courses, with 16 women attending in total. Feedback was consistently positive.

Financial Support and Practical Help

We secured grants and donations to ease financial hardship for women and children:

- **£3,976** awarded through Cash for Kids (summer activities and Christmas vouchers).
- **£2,000** from the SafeLives Circle Fund for emergency payments (e.g. school clothes, Ring doorbells).
- **£500** from Neighbourly for food and essentials.
- Starter packs and donated goods were also distributed.

Education, Awareness and Prevention

- CYP Workers engaged with 6 local high schools through Youth and Philanthropy Initiative (YPI) projects.
- We delivered International Women's Day workshops in Lenzie Academy to over 100 pupils.

EAST DUNBARTONSHIRE WOMEN'S AID SCIO

Report of the Trustees for the year ended 31 March 2025

- We attended community events (e.g. Woodland View ASN School, EDC WFWF launch) and trained over 100 multi-agency professionals, including social workers and health visitors.
- We raised awareness through 16 Days of Action, hosted drop-in events, and distributed posters and leaflets locally.

Partnership Working and Campaigning

We played a key role in:

- The East Dunbartonshire VAWG Partnership, including chairing the 16 Days of Action subgroup.
- MARAC steering group, Community Justice Partnership, and Mentors in Violence Prevention Governance Group.
- We contributed to local and national consultations, and supported other Women's Aid groups facing funding threats by attending demonstrations.

Challenges

- We continued to face pressure from the housing crisis, with women staying longer in refuge due to delays in being offered permanent tenancies.
- Funding cuts from East Dunbartonshire Council placed significant strain on service delivery, with threats to refuge staffing.

Financial Review

During the financial year ended 31st March 2025, East Dunbartonshire Women's Aid recorded a total income of £665,523 (2024: £654,389) and total expenditure of £641,337 (2024: £633,005), resulting in a net surplus of £24,186 (2024: £21,384).

The surplus has contributed to a closing fund balance of £343,758 (2024: £319,572) comprising:

- **£283,501** (2024: £244,158) in unrestricted funds (of which £71,690 is designated for specific future purposes).
- **£60,257** (2024: £75,414) in restricted funds carried forward to 2025/26.

Despite ongoing financial pressures, including real-term funding cuts and rising operational costs, EDWA managed resources effectively while maintaining frontline services. The organisation continues to review all expenditure carefully to ensure best value, while advocating for sustainable funding to meet increasing demand and service complexity.

Reserves Policy

East Dunbartonshire Women's Aid aims to maintain free reserves equivalent to at least six months of core operating costs. This level ensures the charity can continue delivering essential services in the event of funding delays, emergency expenditure, or sudden income loss. Based on current costs, the target level of reserves is approximately £280,000-£300,000.

As of 31st March 2025, the charity held:

- £211,811 in general reserves
- An additional £71,690 in designated funds, which are set aside for specific purposes and therefore excluded from the free reserves calculation

EAST DUNBARTONSHIRE WOMEN'S AID SCIO

Report of the Trustees for the year ended 31 March 2025

This means the charity is slightly below its target free reserves level. The Board recognises this shortfall and continues to monitor the position closely. The current level of reserves is considered manageable, but improving the reserve position will be prioritised where possible through future fundraising and careful budgeting.

Future Plans

Looking ahead, East Dunbartonshire Women's Aid remains committed to supporting women, children and young people affected by domestic abuse, and to continuing our work as a strong, collective organisation rooted in feminist values.

Our main priorities for the coming year include:

- **Sustaining Core Services:** Ensuring that our refuge and outreach support remains available, responsive, and inclusive - especially in the face of ongoing funding challenges.
- **Children and Young People's Work:** We want to grow our prevention work with schools and develop new ways to support young people's wellbeing and recovery.
- **Awareness and Training:** We'll continue to raise awareness about domestic abuse and strengthen relationships with local agencies through training, events, and partnerships.
- **Sustainability and Income Generation:** We plan to improve and increase our fundraising income, improve ways of collecting impact information to be used for funding applications, and explore ways to generate income.
- **Staff Wellbeing and Development:** Supporting our team to stay safe, well, and confident in their roles remains a key focus.

Principal Risks and Uncertainties

Dependence on Housing Benefit

Much of our refuge income relies on housing benefit, which is only paid when flats are occupied. Voids can lead to funding gaps.

Recent Funding Cuts

Our HSCP funding was cut by 10% in the last quarter of 2024/25, with a further 10% cut confirmed for 2025/26. This reduces our capacity and could impact refuge staffing.

Tendering Risk

The council is reviewing all third-sector funding and may move to competitive tendering. This presents a risk to our core funding, though we are preparing for this possibility.

Staff Wellbeing: The emotional nature of the work, alongside increasing demand and reduced funding, risks staff burnout. We mitigate this through supervision, flexibility, and a strong collective model.

EAST DUNBARTONSHIRE WOMEN'S AID SCIO
Report of the Trustees for the year ended 31 March 2025

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting practice). The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the income resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statement;
- prepare the financial statement on the going concern basis unless it is inappropriate to presume that the charity will continue in business

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

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

EAST DUNBARTONSHIRE WOMEN'S AID SCIO
Report of the Trustees for the year ended 31 March 2025

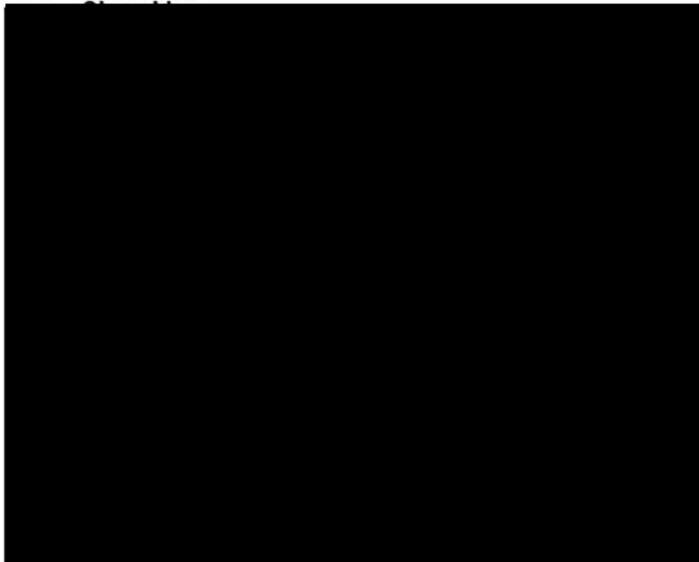
Conclusion

East Dunbartonshire Women's Aid remains committed to our mission of supporting women, children and young people affected by domestic abuse. Despite financial challenges across the sector, we continue to deliver specialist services.

We are proud of what we've achieved over the last year and grateful to all our funders, partners, staff, and community supporters for standing with us. As we look to the future, we will continue to work towards a Scotland where women and children live free from abuse and are able to flourish.

Approved by the trustees and signed on their behalf by:

 Treasurer, Trustee



Date: 8th December 2025

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF EAST DUNBARTONSHIRE WOMEN'S AID SCIO FOR THE YEAR ENDED 31 MARCH 2025

Opinion

We have audited the financial statements of East Dunbartonshire Women's Aid SCIO (the 'charity') for the year ended 31 March 2025 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025, and of its incoming resources and application of resources, 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 Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity 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 that 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 charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

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

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

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF EAST DUNBARTONSHIRE WOMEN'S AID SCIO FOR THE YEAR ENDED 31 MARCH 2025

Other information (continued)

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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Report of the Trustees; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 6, the trustees are responsible for the preparation of financial statements which 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 charity'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 charity 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 report in accordance with regulations made under that Act.

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 extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF EAST DUNBARTONSHIRE WOMEN'S AID SCIO FOR THE YEAR ENDED 31 MARCH 2025

Auditor's responsibilities for the audit of the financial statements (continued)

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

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

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

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

- Regulations and legislation pertinent to the charity's operations.

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 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;

- Identifying and testing journal entries to assess whether any of the journals appeared unusual and evaluating the business rational of anyone- off significant transactions outside the normal course of business. Review of journals included but was not limited to the following areas:
 - Accruals and Prepayments
 - Payroll

Audit response to the risks identified;

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

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

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

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF EAST DUNBARTONSHIRE WOMEN'S AID SCIO FOR THE YEAR ENDED 31 MARCH 2025

Auditor's responsibilities for the audit of the financial statements (continued)

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/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charity's 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



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

*168 Bath Street,
Glasgow,
G2 4TP*

Date: 8th December 2025

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

EAST DUNBARTONSHIRE WOMEN'S AID SCIO
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MARCH 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Income and endowments from:							
Donations and legacies	5	213,258	204,760	418,018	208,623	230,555	439,178
Charitable activities	6	247,505	-	247,505	214,997	-	214,997
Other Incoming Resources	7	-	-	-	214	-	214
Total Income		460,763	204,760	665,523	423,834	230,555	654,389
Expenditure on:							
Charitable activities	9	421,420	219,917	641,337	419,399	213,606	633,005
Total Expenditure		421,420	219,917	641,337	419,399	213,606	633,005
Net income		39,343	(15,157)	24,186	4,435	16,949	21,384
Transfers between funds		-	-	-	-	-	-
Net movement in funds		39,343	(15,157)	24,186	4,435	16,949	21,384
Total funds carried forward	15	244,158	75,414	319,572	239,723	58,465	298,188
Total Funds carried forward	15	283,501	60,257	343,758	244,158	75,414	319,572

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

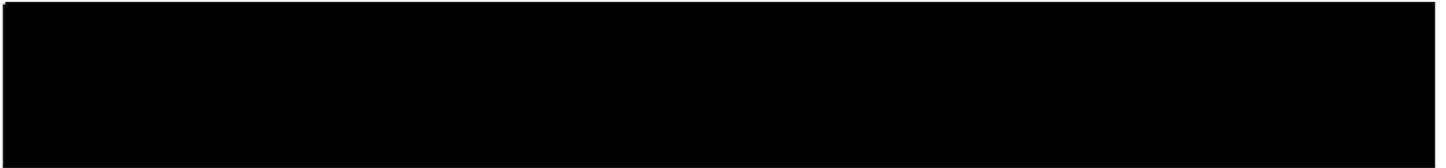
All income and expenditure derive from continuing activities.

EAST DUNBARTONSHIRE WOMEN'S AID SCIO

BALANCE SHEET AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Current assets:			
Debtors	13	4,198	45,926
Cash at bank and in hand	19	409,161	345,727
Total current assets		<u>413,359</u>	<u>391,653</u>
Liabilities:			
Creditors falling due within one year	14	(69,601)	(72,081)
Net current assets		<u>343,758</u>	<u>319,572</u>
Net assets		<u>343,758</u>	<u>319,572</u>
The funds of the charity:			
Restricted income funds	15	60,257	75,414
Unrestricted funds	15	283,501	244,158
Total charity funds		<u>343,758</u>	<u>319,572</u>

Approved by the trustees on and signed on their behalf by:



Date: 8th December 2025

EAST DUNBARTONSHIRE WOMEN'S AID SCIO

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDING 31 MARCH 2025**

	Note	2025 £	2024 £
<i>Cash flows from operating activities:</i>			
Net cash provided by/ (used in) operating activities	18	63,434	58,078
Change in cash and cash equivalents in the year		<u>63,434</u>	<u>58,078</u>
Cash and cash equivalents brought forward	19	345,727	287,649
Change in cash and cash equivalents		<u>63,434</u>	<u>58,078</u>
Cash and cash equivalents carried forward	19	<u>409,161</u>	<u>345,727</u>

EAST DUNBARTONSHIRE WOMEN'S AID SCIO

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity constitutes a public benefit entity, incorporated in Scotland as defined by FRS 102.

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

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

(b) Funds structure

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed, or through the terms of an appeal.

Further details of each fund are disclosed in note 15.

(c) Income recognition

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations, are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

EAST DUNBARTONSHIRE WOMEN'S AID SCIO

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting Policies (continued)

(d) Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (e) below.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

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

(e) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to audit and legal fees together with an apportionment of overhead and support costs.

(f) 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.

(g) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(h) 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.

(i) Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity contribution is restricted to the contributions disclosed in note 8. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included within support and governance costs and charged to the unrestricted funds of the charity using the methodology set out in note 9.

(j) Operating leases

The charity classifies the lease of the buildings as operating leases. Rental charges are charged on a straight line basis over the term of the lease.

EAST DUNBARTONSHIRE WOMEN'S AID SCIO

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting Policies (continued)

(k) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

(l) Taxation

East Dunbartonshire Women's Aid is a charity within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the charity is potentially exempt from tax in respect of income or capital gains received within categories covered by Chapter 3 part II of the Corporation Tax Act 2010 or Section 256 of Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied to the charitable purposes only.

(k) Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2. Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

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. Legal status of the Charity

The Charity is a registered Scottish charity and became a SCIO on 1 April 2018.

4. Related party transactions and trustees' expenses and remuneration

No expenses were paid to the trustees in the (2024: £25). Trustee service expense of £1,120 were paid to trustees in the year (2024: £1,775).

Trustees liability insurance was paid amounting to £2,786 (2024: £2,608) during the year.

EAST DUNBARTONSHIRE WOMEN'S AID SCIO**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025****5. Income from donations and legacies**

	2025	2024
	£	£
Baltimore trust	-	794
Co-op Community Fund	5,500	-
BBC Childrens In Need	-	9,800
East Dunbartonshire Community Grant	-	10,000
East Dunbartonshire Council Main Grants	207,137	203,491
East Dunbartonshire Voluntary Action	-	14,260
Fundraising Donations	22,116	19,127
Lenzie Benevolent	-	3,000
Radio Clyde Cash for kids	3,967	9,650
Safelives – Circle Fund	4,000	3,000
Scottish Government ESVAWG Fund	90,713	90,713
SSSC Training Fund	3,600	-
SWA COVID-19 grants	40,505	35,443
The Robertson Trust	35,000	38,500
Yorkshire Building Society	-	1,400
Neighbourly Funding	500	-
Screwfix Foundation	4,980	-
	<u>418,018</u>	<u>439,178</u>

6. Income from charitable activities

	2025	2024
	£	£
Direct Services for Women, Children & Young People Experiencing Domestic Abuse	247,505	214,997
	<u>247,505</u>	<u>214,997</u>

7. Other incoming resources

	2025	2024
	£	£
Bank interest	-	214
	<u>-</u>	<u>214</u>

EAST DUNBARTONSHIRE WOMEN'S AID SCIO**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025****8. Allocation of governance and support costs**

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

2025				
Cost type	Total allocated	Governance related	Other support costs	Basis of apportionment
	£	£	£	
Staff costs	95,736	4,787	90,949	<i>Time spent</i>
Total	95,736	4,787	90,949	

Governance costs:

Auditor's remuneration

Support costs (see above)

2025**£**

8,285

4,787

13,072

Support costs and governance costs relate wholly to charitable activities.

2024				
Cost type	Total allocated	Governance related	Other support costs	Basis of apportionment
	£	£	£	
Staff costs	82,144	4,107	78,037	<i>Time spent</i>
Total	82,144	4,107	78,037	

Governance costs:

Auditor's remuneration

Support costs (see above)

2024**£**

7,936

4,107

12,043**9. Analysis of expenditure on charitable activities**

	Direct Services	2025 Total	2024 Total
	£	£	£
Staff costs	290,942	290,942	295,542
Rent & rates	139,140	139,140	120,050
Other property costs	27,334	27,334	36,254
Telephone, printing, stationery & postage	17,438	17,438	17,100
Activity costs	28,201	28,201	20,636
Training costs	387	387	11,873
Affiliations & registration fees	9,485	9,485	10,071
Travel costs	1,865	1,865	2,586
Grants disbursed	18,233	18,233	25,540
Support and supervision	1,200	1,200	1,785
Other staff costs	3,091	3,091	1,485
Governance costs (note 7)	13,072	13,072	12,043
Support costs (note 7)	90,949	90,949	78,037
	<u>641,337</u>	<u>641,337</u>	<u>633,005</u>

EAST DUNBARTONSHIRE WOMEN'S AID SCIO**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025****10. Analysis of staff costs and remuneration of key management personnel**

	2025	2024
	£	£
Salaries and wages	333,102	323,484
Social security costs	26,568	28,460
Other pension costs	27,008	25,742
On Call Allowance	14,265	15,890
Total staff costs and employee benefits	<u>400,943</u>	<u>393,576</u>

The charity made £27,008 of contributions to the pension plan on behalf of the employees (2024: £25,742).

No employees had employee benefits in excess of £60,000 (2024: Nil).

10. Analysis of staff costs and remuneration of key management personnel (cont.)

	2025	2024
	No.	No.
The average weekly number of persons, by headcount, employed by the charity during the year was:	<u>13</u>	<u>13</u>
	2025	2024
	£	£
Key Management Personnel Remuneration	<u>400,943</u>	<u>393,576</u>

Although East Dunbartonshire Women's Aid SCIO have converted to a SCIO, they still follow the principals of a collective and therefore consider all employees to be key management personnel.

11. Net income/(expenditure) for the year

	2025	2024
	£	£
This is stated after charging:		
Auditor's remuneration:		
Audit fees	<u>8,285</u>	<u>7,936</u>

12. Government Grants

Income from government grants comprises unrestricted grants of East Dunbartonshire Council Main Grants of £207,137 (2024: £210,775). Additionally, restricted grants include the Scottish Government ESVAWG Fund of £90,713 (2024: £90,713), East Dunbartonshire Voluntary Action £nil (2024: £14,260) and SWA Scottish Government Covid-19 grant of £40,505 (2024: £35,443). Further detail of the restricted grants are contained in note 15.

EAST DUNBARTONSHIRE WOMEN'S AID SCIO**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025****13. Debtors**

	2025	2024
	£	£
Trade debtors	539	40,406
Prepayments	3,659	5,520
	<u>4,198</u>	<u>45,926</u>

14. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	7,206	5,455
Deferred income (see below)	32,297	40,505
Other creditors	10,164	10,646
Taxation and social security costs	19,934	15,475
	<u>69,601</u>	<u>72,081</u>

Deferred income;

	2025	2024
	£	£
Balance at 1 April 2024	(40,505)	-
Amount released to incoming resources	8,208	-
Amount deferred in year	-	-
Balance at 31 March 2025	<u>(32,297)</u>	<u>(40,505)</u>

Deferred income relates to grant income for the year to 31 March 2025 received in advance.

EAST DUNBARTONSHIRE WOMEN'S AID SCIO**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025****15. Analysis of charitable funds**

Analysis of Fund movements	Balance 01.04.24 £	Income £	Expenditure £	Transfers £	Balance 31.03.25 £
Unrestricted funds					
Contingency fund	50,000	-	-	-	50,000
IT Replacement fund	4,260	2,740	-	-	7,000
Backdated Pay	-	14,690	-	-	14,690
Maternity Cover	15,655	-	15,655	-	-
Total designated funds	69,915	17,430	15,655	-	71,690
General funds	174,243	443,333	405,765	-	211,811
Total unrestricted funds	244,158	460,763	421,420	-	283,501
Restricted fund					
Balmore Trust Donation	794	-	794	-	-
BBCCIN (Grant 6 Year 3)	12,460	-	10,402	-	2,058
E.D.C (MARAC)	-	15,995	15,995	-	-
E.D.C (Strategic Partner Funding)	-	90,713	90,713	-	-
E.D.C Community Care Grant	1,850	-	1,850	-	-
ED – Community Grant Scheme	5,000	-	5,000	-	-
EDVA – Communities Mental health & wellbeing fund	13,072	-	7,625	-	5,447
Inspiring Scotland - Workforce Wellbeing Fund	32	-	32	-	-
Lenzie Benevolent	858	-	-	-	858
Radio Clyde Cash for Kids	-	3,967	3,967	-	-
Restricted Donations	4,573	-	-	-	4,573
Safelives – Circle Fund	-	4,000	2,010	-	1,990
Scottish Gov. (Equally safe – VAWG Fund)	-	-	-	-	-
Souter Charitable Trust	1,000	-	1,000	-	-
SSSC Training Fund	120	3,600	-	-	3,720
SWA – Covid 19 100 Days Emergency Fund	5,671	40,505	46,176	-	-
The Robertson Trust	23,944	35,000	28,211	-	30,733
Yorkshire Building Society	1,400	-	1,400	-	-
Young Phil Initiative	4,640	-	1,420	-	3,220
Screwfix Foundation	-	4,980	3,322	-	1,658
Co-op Community Fund	-	5,500	-	-	5,500
Neighbourly Funding	-	500	-	-	500
Total restricted funds	75,414	204,760	219,917	-	60,257
TOTAL FUNDS	319,572	665,523	641,337	-	343,758

EAST DUNBARTONSHIRE WOMEN'S AID SCIO**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025****15. Analysis of charitable funds (continued)**

Analysis of Fund movements	As restated Balance 01.04.23 £	Income £	Expenditure £	Transfers £	Balance 31.03.24 £
Unrestricted funds					
Contingency fund	50,000	-	-	-	50,000
IT Replacement fund	4,260	-	-	-	4,260
Maternity Cover	14,787	15,655	14,787	-	15,655
Total designated funds	69,047	15,655	14,787	-	69,915
General funds	170,676	408,179	404,612	-	174,243
Total unrestricted funds	239,723	423,834	419,399	-	244,158
Restricted fund					
Baltimore Trust Donation	-	794	-	-	794
BBCCIN (Grant 6 Year 3)	9,513	9,800	6,853	-	12,460
E.D.C (MARAC)	-	15,995	15,995	-	-
E.D.C Community Care Grant	2,314	1,500	1,964	-	1,850
ED – Community Grant Scheme	-	10,000	5,000	-	5,000
EDVA – Communities Mental health & wellbeing fund	15,153	14,260	16,341	-	13,072
Inspiring Scotland - Workforce Wellbeing Fund	32	-	-	-	32
Lenzie Benevolent	1,260	-	402	-	858
Radio Clyde Cash for Kids	-	9,650	9,650	-	-
Restricted Donations	4,670	-	97	-	4,573
Safelives – Circle Fund	1,768	-	1,768	-	-
Scottish Gov. (Equally safe – VAWG Fund)	-	90,713	90,713	-	-
Souter Charitable Trust	-	3,000	2,000	-	1,000
SSSC Training Fund	1,200	-	1,080	-	120
SWA – Covid 19 100 Days Emergency Fund	-	35,443	29,772	-	5,671
The Robertson Trust	17,155	35,000	28,211	-	23,944
Yorkshire Building Society	-	1,400	-	-	1,400
Young Phil Initiative	5,400	3,000	3,760	-	4,640
Total restricted funds	58,465	230,555	213,606	-	75,414
TOTAL FUNDS	298,188	622,695	626,833	-	319,572

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

EAST DUNBARTONSHIRE WOMEN'S AID SCIO

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

15. Analysis of charitable funds (continued)

The Trustees have created the following designated funds:

The contingency fund has been created to set aside funds for use due to unforeseen circumstances in the current uncertain climate.

The IT replacement fund has been created for the costs of upgrading and purchasing new IT.

The Backdated pay fund has been created to cover the additional costs of paying all employees their wage increase.

The Maternity cover fund has been created to cover the costs of paying an additional staff member to provide cover for staff on maternity leave.

b) Restricted funds comprise the following:

E.D.C. (Strategic Partner Funding & MARAC)

Core Funding for salaries of Domestic Abuse Practitioners - CYP Refuge and various overheads.

E.D.C. (Social Care Fees - Bishopbriggs & Kirkintilloch Refuge)

Funding for salaries of Domestic Abuse Practitioners in refuge and follow-on service.

EDC - Community Care Grant

Funding for all group work expenses for 1 year. £30.00 per session for consumables & activities.

EDVA - Communities Mental Health & Wellbeing Fund

Funding for 1 year for 14 hours for Specialist Domestic Abuse Practitioner - Office Support

Delivering Equally Safe (Scottish Government -)

Funding for Milngavie & Bearsden Project (2 x Specialist Domestic Abuse Practitioners) + Overheads

BBC Children In Need

Funding to decorate children's bedrooms when moving out of refuge into their new homes.

The Robertson Trust

Funding for Specialist Domestic Abuse Practitioner - Children & Young People Outreach (Job Share)

Scottish Women's Aid - Covid-19 100 Days Emergency Fund

Funding to increase 5 staff member's hours to support no waiting lists. Total funding of 33 hours per year.

SAFELIVES - Circle Fund

Funding for emergency costs for women who are in crisis to support various circumstances

EAST DUNBARTONSHIRE WOMEN'S AID SCIO**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025****15. Analysis of charitable funds (continued)****LENZIE BENEVOLENT SOCIETY**

Funding for CYP Resources and to decorate and update Kirkintilloch refuge office & Childrens playroom.

Radio Clyde Cash for Kids

Funding to purchase vouchers for children in service

SSSC Training Fund

Funding for SVQ 6/7 Qualification

Balmore Trust

Funding to purchase vouchers for service users.

EDC – Community Grant Scheme

Funding to support the costs of increasing staff salaries

Yorkshire Building Society

Funding to support the cost of installing defibrillators in refuge accommodation

Screwfix Foundation

Funding to support the cost of refuge improvements.

Co-op Community Fund

Funding to support the cost of support communal refuge improvements and wellbeing projects.

Neighbourly Funding

Funding to support the cost of support basic essentials and food provision for families.

Souter Charitable Trust

Funding to support overhead costs.

16. Net assets over funds

As at 31 March 2025	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £
Debtors	4,198	-	4,198
Cash and bank	316,607	92,554	409,161
Creditors	(37,304)	(32,297)	(69,601)
	<hr/>	<hr/>	<hr/>
	283,501	60,257	343,758
	<hr/>	<hr/>	<hr/>

EAST DUNBARTONSHIRE WOMEN'S AID SCIO**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025**

As at 31 March 2024	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Debtors	45,926	-	45,926
Cash and bank	270,313	75,414	345,727
Creditors	(72,081)	-	(72,081)
	<u>244,158</u>	<u>75,414</u>	<u>319,572</u>

17. Commitments – Operating Leases

At the 31 March 2025 the charity had the following annual commitments under non-cancellable operating leases:

	2025 £	2024 £
Operating Leases which expire:		
Within one year	34,090	58,440
Between one and two years		34,090
	<u>34,090</u>	<u>92,530</u>

18. Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	2024 £
Net income for the year (as per the Statement of Financial Activities)	24,186	21,384
Adjustments for:		
Decrease/(Increase) in debtors	41,728	(1,555)
(Decrease)/Increase in creditors	(2,480)	38,249
	<u>63,434</u>	<u>58,078</u>

19. Analysis of cash and cash equivalents

	2025 £	2024 £
Cash in hand	409,161	345,727
Total cash and cash equivalents	<u>409,161</u>	<u>345,727</u>