REGISTERED COMPANY NUMBER: SC246914 (Scotland)
REGISTERED CHARITY NUMBER: 005241

# Report of the Trustees and

# Unaudited Financial Statements

# for the Year Ended 31 March 2026

# for

# Women's Aid Orknev

# Women's Aid Orkney

## Contents of the Financial Statements for the year ended 31 March 2026


| | Page |
|---|---|
| **Report of the Trustees** | 1 to 2 |
| **Independent Examiner's Report** | 3 |
| **Statement of Financial Activities** | 4 |
| **Balance Sheet** | 5 |
| **Notes to the Financial Statements** | 6 to 12 |
| **Detailed Statement of Financial Activities** | 13 |

# Women's Aid Orkney

## Report of the Trustees
## for the year ended 31 March 2026

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

### OBJECTIVES AND ACTIVITIES

The Charity's overarching objectives are to raise awareness across services and communities of the causes and consequences of domestic abuse and gender inequalities and to provide services to meet the needs of women, children and young people who have been affected.

In furtherance of those objectives WAO provide service users with:
- Specialist crisis support, counselling, advocacy and information
- On-going support
- Refuge accommodation (where possible and appropriate)
- And work in partnership with other agencies

The trustees provide the staff team with;
- On going support in all aspects of the service
- working together to take the service forward to meet the needs of the community
- Build stronger working relationships with other agencies and the wider community to challenge the root causes of domestic abuse and how we think about it.

### ACHIEVEMENTS AND PERFORMANCE

As a board we continue working towards the following goals:
- In partnership with Scottish Women's Aid and Shetland Women's Aid we have been successful in gaining funding for a solicitor to work between Orkney and Shetland providing free legal for service users.
- Networking with the community and professionals to raise awareness of the continuing issues regarding Violence Against Women and Girls (VAWG) and to incorporate the principles of Equally Safe into day-to-day practice.
- Best practice governance
- Networking with other local organisations with shared interests.
- Ensuring that we care for our staff by providing proper support to manage the impact of stress and/or ill health.

We had 197 new women referrals and supported 178 women in total. We have had to introduce a waiting list due to the complex needs of the service users. We also had 26 children and young people (CYP) referrals and supported 73 CYP. Within the actively supported group of women there were 154 who were given intensive support.

### FINANCIAL REVIEW

Incoming resources for the year totalled £498,570 (2025: £457,316). Total resources expended amounted to £486,989 (2025: £431,627). At 31 March 2026, the overall balance of funds was £92,637 (2025: £81,056.)

The directors have examined the requirement to maintain free reserves and concluded that the most appropriate level is between six and nine months operational expenditure. The purpose of this decision is to manage risk. The directors consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities whilst consideration is given to ways in which additional funds may be raised. Reserves at the end of the year were sufficient to maintain approximately six months operating costs at current budgeted levels.

### FUTURE PLANS

As a board we will strive to
- continue to support our staff team by providing adequate resources
- ensure we source sufficient funds to support service development and staff training
- continue to build and strengthen relationships between trustees and staff team
- expand our membership and supporter bases
- campaign to ensure that the voices of abused women and children are both heard and respected
- continue to work in partnership with other local services to ensure our community has a joined-up approach to delivering the best outcomes possible.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

The charity is a company limited by guarantee, incorporated on 31 March 2003 and registered as a charity on 31 March 2005. The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association. Under the company's articles, the Board of Directors is elected at each AGM. All directors must resign yearly but may present themselves for re-election.
None of the directors has any beneficial interest in the company. All of the directors are members of the company and guarantee to contribute £1 in the event of a winding up.
The Board of Directors is responsible for the strategic direction and policy of the organisation. The Service Manager is responsible for the day to day management and development of services, supervision of the staff team and ensuring that good practice guidelines are adhered to.

The directors have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. The most significant external risks are identified as financial and the board will remain focused on developing strategies to mitigate these risks. Internal risks are minimised by the regular quantitative and qualitative monitoring and evaluation of all projects and the regular supervision and appraisal of all staff. Specific financial and administrative reports are also provided regularly to individual funders.

## REFERENCE AND ADMINISTRATIVE DETAILS

**Registered Company number**
SC246914 (Scotland)

**Registered Charity number**
005241

**Registered office**
Pheonix House
Kirkwall
Orkney
KW15 1AX

**Trustees**
Ms E Andrews
Ms L M MacLean
Mrs D K Johnston (resigned 24.11.25)
Ms G R Harrison
Miss S E Buck
Ms L R Miller
Miss J O Strawson
Ms J Channon (resigned 24.11.25)

**Independent Examiner**
Foubister & Bain
4 Broad Street
Kirkwall
Orkney
KW15 1NX

Approved by order of the board of trustees on 28 September 2026 and signed on its behalf by:



Miss J O Strawson - Trustee

## Independent Examiner's Report to the Trustees of Women's Aid Orkney

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

**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.

Charles W. Flett

Charles W Flett
The Institute of Chartered Accountants of Scotland

Foubister & Bain
4 Broad Street
Kirkwall
Orkney
KW15 1NX

28 September 2026

## Women's Aid Orkney

## Statement of Financial Activities
## for the year ended 31 March 2026

| | Notes | Unrestricted fund £ | Restricted funds £ | **2026 Total funds £** | 2025 Total funds £ |
|---|---|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | | | |
| Donations and legacies | 2 | **89,837** | **381,206** | **471,043** | 429,047 |
| **Charitable activities** | | | | | |
| Refuge rental income | | **26,020** | **-** | **26,020** | 26,386 |
| Investment income | 3 | **1,507** | **-** | **1,507** | 1,883 |
| **Total** | | **117,364** | **381,206** | **498,570** | 457,316 |
| **EXPENDITURE ON** | | | | | |
| **Charitable activities** | | | | | |
| Professional services | | **7,488** | **-** | **7,488** | 7,998 |
| Staff Costs | | **83,007** | **275,789** | **358,796** | 347,592 |
| Other Operating Costs | | **13,210** | **86,106** | **99,316** | 70,072 |
| Grant Spend | | **2,078** | **19,311** | **21,389** | 5,965 |
| **Total** | | **105,783** | **381,206** | **486,989** | 431,627 |
| **NET INCOME** | | **11,581** | **-** | **11,581** | 25,689 |
| **RECONCILIATION OF FUNDS** | | | | | |
| Total funds brought forward | | **95,939** | **(14,883)** | **81,056** | 55,367 |
| **TOTAL FUNDS CARRIED FORWARD** | | **107,520** | **(14,883)** | **92,637** | 81,056 |

The notes form part of these financial statements

## Women's Aid Orkney

## Balance Sheet
## 31 March 2026

| | Notes | Unrestricted fund £ | Restricted funds £ | 2026 Total funds £ | 2025 Total funds £ |
|---|---|---|---|---|---|
| **FIXED ASSETS** | | | | | |
| Tangible assets | 8 | **7,774** | **55** | **7,829** | 9,552 |
| **CURRENT ASSETS** | | | | | |
| Debtors | 9 | **1,225** | **233** | **1,458** | 1,443 |
| Cash at bank and in hand | | **201,618** | **1,136** | **202,754** | 91,639 |
| | | **202,843** | **1,369** | **204,212** | 93,082 |
| **CREDITORS** | | | | | |
| Amounts falling due within one year | 10 | **(103,097)** | **(16,307)** | **(119,404)** | (21,578) |
| **NET CURRENT ASSETS/(LIABILITIES)** | | **99,746** | **(14,938)** | **84,808** | 71,504 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | **107,520** | **(14,883)** | **92,637** | 81,056 |
| **NET ASSETS** | | **107,520** | **(14,883)** | **92,637** | 81,056 |
| **FUNDS** | 11 | | | | |
| Unrestricted funds | | | | **107,520** | 95,939 |
| Restricted funds | | | | **(14,883)** | (14,883) |
| **TOTAL FUNDS** | | | | **92,637** | 81,056 |

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

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

The trustees acknowledge their responsibilities for

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

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

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

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

J O Strawson - Trustee

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

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

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

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

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

Fixtures and equipment - 20% Reducing Balance

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

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

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

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



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## 2. DONATIONS AND LEGACIES

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Grants | **431,198** | 378,730 |
| Subscriptions | **-** | 78 |
| Donations | **19,016** | 19,577 |
| Small Grants | **20,829** | 30,662 |
| | **471,043** | 429,047 |

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

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| OIC | **62,540** | 61,313 |
| Scottish Government | **307,633** | 253,866 |
| Other | **61,025** | 63,551 |
| | **431,198** | 378,730 |

## 3. INVESTMENT INCOME

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Interest receivable | **1,507** | 1,883 |

## 4. NET INCOME/(EXPENDITURE)

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

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Depreciation - owned assets | **1,723** | 2,348 |

## 5. TRUSTEES' REMUNERATION AND BENEFITS

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

**Trustees' expenses**

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



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## 6. STAFF COSTS

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

| | 2026 | 2025 |
|---|---|---|
| Staff | 12 | 12 |

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

## 7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ | Restricted funds £ | Total funds £ |
|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | |
| Donations and legacies | 97,852 | 331,195 | 429,047 |
| **Charitable activities** | | | |
| Refuge rental income | 26,386 | - | 26,386 |
| Investment income | 1,883 | - | 1,883 |
| **Total** | 126,121 | 331,195 | 457,316 |
| **EXPENDITURE ON** | | | |
| **Charitable activities** | | | |
| Professional services | 7,998 | - | 7,998 |
| Staff Costs | 69,997 | 277,595 | 347,592 |
| Other Operating Costs | 22,011 | 48,061 | 70,072 |
| Grant Spend | 426 | 5,539 | 5,965 |
| **Total** | 100,432 | 331,195 | 431,627 |
| **NET INCOME** | 25,689 | - | 25,689 |
| **RECONCILIATION OF FUNDS** | | | |
| Total funds brought forward | 70,250 | (14,883) | 55,367 |
| **TOTAL FUNDS CARRIED FORWARD** | 95,939 | (14,883) | 81,056 |



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## 8. TANGIBLE FIXED ASSETS

| | Fixtures and fittings £ |
|---|---|
| **COST** | |
| At 1 April 2025 and 31 March 2026 | **77,987** |
| **DEPRECIATION** | |
| At 1 April 2025 | **68,435** |
| Charge for year | **1,723** |
| At 31 March 2026 | **70,158** |
| **NET BOOK VALUE** | |
| At 31 March 2026 | **7,829** |
| At 31 March 2025 | 9,552 |

## 9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2026 £ | 2025 £ |
|---|---|---|
| Prepayments | **1,458** | 1,443 |

## 10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2026 £ | 2025 £ |
|---|---|---|
| Accruals | **3,089** | 4,525 |
| Grants in Advance | **116,315** | 17,053 |
| | **119,404** | 21,578 |

Included in deferred grants are welcome funds received from Domestic Abuse Fund, OHAL, National Lottery and Mind On. These total £76,213 and will be available to utilise next year.

## 11. MOVEMENT IN FUNDS

| | At 1.4.25 £ | Net movement in funds £ | At 31.3.26 £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | **95,939** | **11,581** | **107,520** |
| **Restricted funds** | | | |
| Volunteer Recruitment | **1,911** | - | **1,911** |
| Children's Youth Project | **6,506** | - | **6,506** |
| Domestic Abuse Service Development | **(8,874)** | - | **(8,874)** |
| Family Worker | **803** | - | **803** |
| Womens | **(15,229)** | - | **(15,229)** |
| | **(14,883)** | - | **(14,883)** |
| **TOTAL FUNDS** | **81,056** | **11,581** | **92,637** |



continued...

## 11. 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 | **117,364** | **(105,783)** | **11,581** |
| **Restricted funds** | | | |
| Children's Youth Project | **81,299** | **(81,299)** | - |
| Family Worker | **36,571** | **(36,571)** | - |
| Womens | **246,671** | **(246,671)** | - |
| Housing First | **16,665** | **(16,665)** | - |
| | **381,206** | **(381,206)** | - |
| **TOTAL FUNDS** | **498,570** | **(486,989)** | **11,581** |

**Comparatives for movement in funds**

| | At 1.4.24 £ | Net movement in funds £ | At 31.3.25 £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 70,250 | 25,689 | 95,939 |
| **Restricted funds** | | | |
| Volunteer Recruitment | 1,911 | - | 1,911 |
| Children's Youth Project | 6,506 | - | 6,506 |
| Domestic Abuse Service Development | (8,874) | - | (8,874) |
| Family Worker | 803 | - | 803 |
| Womens | (15,229) | - | (15,229) |
| | (14,883) | - | (14,883) |
| **TOTAL FUNDS** | 55,367 | 25,689 | 81,056 |



continued...

## 11. 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 | 126,121 | (100,432) | 25,689 |
| **Restricted funds** | | | |
| Children's Youth Project | 75,503 | (75,503) | - |
| Domestic Abuse Service Development | 18,776 | (18,776) | - |
| Family Worker | 46,755 | (46,755) | - |
| Womens | 190,161 | (190,161) | - |
| | 331,195 | (331,195) | - |
| **TOTAL FUNDS** | 457,316 | (431,627) | 25,689 |

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.4.24 £ | Net movement in funds £ | At 31.3.26 £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 70,250 | 37,270 | 107,520 |
| **Restricted funds** | | | |
| Volunteer Recruitment | 1,911 | - | 1,911 |
| Children's Youth Project | 6,506 | - | 6,506 |
| Domestic Abuse Service Development | (8,874) | - | (8,874) |
| Family Worker | 803 | - | 803 |
| Womens | (15,229) | - | (15,229) |
| | (14,883) | - | (14,883) |
| **TOTAL FUNDS** | 55,367 | 37,270 | 92,637 |



continued...

## 11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 243,485 | (206,215) | 37,270 |
| **Restricted funds** | | | |
| Children's Youth Project | 156,802 | (156,802) | - |
| Domestic Abuse Service Development | 18,776 | (18,776) | - |
| Family Worker | 83,326 | (83,326) | - |
| Womens | 436,832 | (436,832) | - |
| Housing First | 16,665 | (16,665) | - |
| | 712,401 | (712,401) | - |
| **TOTAL FUNDS** | 955,886 | (918,616) | 37,270 |

## 12. RELATED PARTY DISCLOSURES

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

## Women's Aid Orkney

## Detailed Statement of Financial Activities for the year ended 31 March 2026

| | 2026 £ | 2025 £ |
|---|---|---|
| **INCOME AND ENDOWMENTS** | | |
| **Donations and legacies** | | |
| Grants | **431,198** | 378,730 |
| Subscriptions | **-** | 78 |
| Donations | **19,016** | 19,577 |
| Small Grants | **20,829** | 30,662 |
| | **471,043** | 429,047 |
| **Investment income** | | |
| Interest receivable | **1,507** | 1,883 |
| **Charitable activities** | | |
| Refuge rental income | **26,020** | 26,386 |
| **Total incoming resources** | **498,570** | 457,316 |
| **EXPENDITURE** | | |
| **Charitable activities** | | |
| Staff Costs | **334,359** | 323,513 |
| Other pension costs | **24,437** | 24,079 |
| Overheads | **126,470** | 81,687 |
| Depreciation | **1,723** | 2,348 |
| | **486,989** | 431,627 |
| Total resources expended | **486,989** | 431,627 |
| **Net income** | **11,581** | 25,689 |