

Inverclyde Women's Aid SCIO
Report of the Trustees and
Audited Financial Statements
for the Year Ended 31 March 2024

Inverclyde Women's Aid SCIO

**Contents of the Financial Statements
for the Year Ended 31 March 2024**

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 12
Report of the Independent Auditors	13 to 15
Statement of Financial Activities	16
Statement of Financial Position	17
Statement of Cash Flows	18
Notes to the Statement of Cash Flows	19
Notes to the Financial Statements	20 to 29

Inverclyde Women's Aid SCIO

Reference and Administrative Details
for the Year Ended 31 March 2024

TRUSTEES	C M Martinez C Taylor (resigned 20.12.23) C McKeown (resigned 21.9.23) M Martin G Hodge C Miller (appointed 25.4.23) (resigned 12.7.24) Ms C Menzies (appointed 21.9.23) Ms A MacNicol (appointed 26.2.24)
PRINCIPAL ADDRESS	41 High Street Greenock PA15 1NR
REGISTERED CHARITY NUMBER	SC046936
AUDITORS	Henderson & Company 73 Union Street Greenock Renfrewshire PA16 8BG

Inverclyde Women's Aid SCIO

Report of the Trustees for the Year Ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the Association as set out in the constitution are as follows:

To provide relief to women, children and young people, who have suffered or are still experiencing domestic, rape and/or sexual abuse so they can be active citizens who are achieving, resilient, respected, responsible and included by:

- a) providing safe, temporary accommodation away from abusers.
- b) providing time, safe space, confidentiality and information for women, children and young people who are experiencing domestic abuse.
- c) providing structured opportunities to allow women, children and young people to make choices for their future.
- d) liaising with other services, including the Police, Education, NHS, Social Work and other organisations on behalf of the women, children and young people experiencing domestic and sexual abuse.
- e) providing support and information on access to other partner services.
- f) advocating for women, children and young people affected by domestic and sexual abuse within legal and other protection services.

To promote equality and diversity by:

- a) upholding and promoting the rights of all women, children and young people regardless of ethnicity, religion or cultural background, who are or have experienced domestic and sexual abuse in the belief that violence against women, is symptomatic of wider structural inequalities in society.
- b) educating the public, the media, Education, Police, NHS, Social Work, Housing Association and other agencies about the dynamics of domestic and sexual abuse to allow better services to be offered.
- c) encouraging research into the causes, prevention and long-term impact of victims of domestic and sexual abuse.
- d) providing opportunities for women, children and young people to shape the development of our services, policy and practice.

Inverclyde Women's Aid SCIO

Report of the Trustees for the Year Ended 31 March 2024

ACHIEVEMENT AND PERFORMANCE

We are a team of dedicated, trained and experienced staff, working to support women, children and young people who are experiencing or have experienced domestic abuse, rape and sexual abuse. Our services over the last 39 years have been shaped by the women, children and young people that we have supported. They are at the centre of everything we do. We provide a wide range of confidential and community-based services delivered in schools, community centres, health centres and partner agency settings. We strive to provide a high quality, effective and a needs led service.

OUR VISION

Inverclyde Women's Aid's vision is of a society, in which women, children and young people are full and equal participants, free from the threat of abuse, violence or oppression.

OUR VALUES

Listening & Understanding

We will endeavour to listen and show understanding of each individual through feedback and evaluation.

Respect & Dignity

We will give respect for individual's opinions and show appreciation to everyone through consideration to your age, gender and/or disability

Empowering

We will empower individuals to build and develop their confidence and ability to move forward and see this difference in our outcomes.

Supporting

We will ensure that everyone we work with feels supported through continual effective communications.

OUR MISSION

As a feminist organisation, Inverclyde Women's Aid believes that ending domestic abuse, rape and sexual abuse means tackling its root cause, which is gender inequality.

Inverclyde Women's Aid aims to do this by:

- Promoting women's equality and children's rights
- Campaigning for policy and practice responses that actively prevent violence against women and girls
- Working to ensure appropriate and flexible services designed for women are available for women, children, and young people with experience of domestic and sexual abuse.

Our efforts are directed at:

- Raising awareness about the effects of domestic and sexual abuse
- Managing safe refuge accommodation
- Providing structured supportive information and opportunities for women, children and young people affected by domestic abuse, rape and sexual abuse.
- Liaising with other services and partners
- Participating in any opportunities to shape the development of services, policy and practice at a strategic level
- Supporting women and children resettle back into our communities free from abuse.

TOTAL IWA STATS FOR YEAR 2023-24

Women affected by Domestic and Sexual Abuse who accessed IWA support in 2023/24:

- 125 Women supported by assessment
- 1159 One to One Support sessions
- 1444 Telephone Support
- 32 Women accessed refuge accommodation

Children and young people (C& YP) who accessed support 2023/24:

- 38 C&YP living in refuge
- 29 C&YP received outreach support
- 27 New Attitudes

Sexual Abuse Service who accessed support 2023/24:

- 35 Women and girls access the Sexual Abuse Service contacts broken down into:
- 390 Appointments
- 545 Telephone advice

Inverclyde Women's Aid SCIO

Report of the Trustees for the Year Ended 31 March 2024

- 27 Email support.
- 30 Referrals

Therapeutic Counselling who accessed support 23/24:

- 505 Appointments
- 636 Telephone advice
- 29 E-mail support
- 20 Referrals

OUR SERVICES

Our Office/Daycentre is the first point of contact for women looking for information or accessing support. Our service continues to be busy, offering a safe place for women to come and talk about their experiences of domestic abuse with experienced, trauma informed practitioners, our services are free and confidential.

The support we can provide through the Service may include:

- Exploring alternative safe housing options, including the provision of safe accommodation
- Risk assessment and safety planning
- Referring into ongoing IWA support services for women, children and young people including our specialist services like Rape and Sexual Abuse or our Therapeutic Counselling Service
- Information on domestic abuse and your rights (legal advice, housing, finances, benefits, etc)
- Signposting and referring to other relevant organisations that can offer support and guidance
- Emotional support, you can access this service as many times as you like
- Support you to make safe choices for you and your children
- Interpretation Services can be arranged if required we can translate documents for easier reading

We also operate our Domestic Abuse Helpline throughout the day on 01475 888505. This diverts in the evening to the Scottish National Domestic Abuse and Forced Marriage Helpline - 0800 027 1234

We will continue to strive and provide the best services to each and every woman, child and young person in Inverclyde whose lives are affected by domestic abuse, rape and/or sexual abuse This will always be our primary focus. we are a team of highly trained, female advisers:

- We won't judge you or tell you what to do; we are here to listen and support you.
- We will understand your options and support you to make any decisions about the future.
- We can support you to increase your safety.
- We can help you find accommodation, or other specialist services.

Service user feedback-

"Before I contacted women's aid, I didn't know how you could help me"

"I thought because I was charged with assault, I couldn't get help."

"I used to make excuses for him about what he was doing to me."

Inverclyde Women's Aid SCIO

Report of the Trustees for the Year Ended 31 March 2024

Children's & Young Peoples Service - Outreach & New Attitudes Project:

Our Children and Young People's service offers children and young people a safe, therapeutic and nurturing environment where they can discuss their thoughts, feelings, worries and experiences they have been exposed to. Children and Young people who are placed within our safe accommodation have the opportunity to engage in 1:1 sessions that will help them understand the effects of domestic abuse and provide them with greater knowledge and understanding of the topic. During a child/young person's time within our safe accommodation, risk assessments are carried out to help establish what best support is suited to that child/young person and to assist in identifying any potential ongoing or future risks. To minimise these risks a safety plan is developed alongside the child/young person. Within the Children's Service we also offer 1:1 Outreach support. This is a service that is offered within the school environment and does not have a set time scale. This programme is tailored to the needs of the child/young person, and we assist young people to understand domestic abuse and the impact on them, giving them awareness as well as assisting them in developing positive coping strategies. Children and young people are supported through a trauma informed approach and we provide a range of materials to help them overcome and understand their adverse childhood experiences.

New Attitudes now operating under a new name REG-U-L8, is a service that is offered to children and young people aged 11-18 years old. This is an emotional regulation programme designed to support children/young people on a 1-1 basis who have been identified as starting to display anti-social, violent or abusive behaviour.

The programme is open to young people still attending education. This programme is facilitated within the school environment and runs over 10-12 weeks, excluding any holiday or absences.

We receive all our referrals for outreach and the New Attitudes/REG-U-L8 programme from families and our partner agencies which include education, primary health, social work department as well as counselling services such as Child Adolescent and Mental Health (CAMHS) and Mind Mosaic.

Our services are funded through the Delivering Equally Safe fund, this is administered via Inspiring Scotland and is in place until March 2025. Inverclyde Council provide partial funding to support the New Attitudes/REG-U-L8 programme.

Young person's feedback-

"Refuge has helped keep me and my family safe, and it helps me to talk things over with A at appointments"

"A is easy to talk to and our meetings were fun. I trusted her and that helped me know why my mum took us away from our house."

Safe Accommodation Service:

Safe accommodation is safe temporary home for women and children escaping domestic abuse with access to one to one emotional and practical support. On any given day in refuge, our services support women and children helping them to overcome the trauma of physical, emotional, financial, and sexual, abuse and help rebuild their lives free from fear. All our safe accommodation staff are experts in supporting women in all forms of gender-based violence. Staff are on hand to support each resident with her individual needs. This might include supporting women with:

- Safety planning
- Finding a safe new home
- Budgeting, debt discussions and discussing access to welfare benefits
- Accessing health services
- Finding nurseries and schools
- Accessing local community and cultural services
- Support to access civil and criminal remedies and legal advice
- Trauma and emotional one to one support
- Training, education, and employment.

Inverclyde Women's Aid SCIO

Report of the Trustees for the Year Ended 31 March 2024

Often women arrive at our safe accommodation with very few possessions or nothing at all. We will provide women with basic supplies such as food, nappies, and toiletries. Our refuge staff help women to secure welfare benefits so that women can live independently. All women are allocated a key worker. The key worker will meet the women at least weekly to make sure they are receiving the emotional and practical support they need. Women can discuss any concerns or worries they may have with her. It is up to the women to choose how much support we give them. We are there to guide and empower but the process is 'owned' and directed by the women. We understand leaving an abusive relationship is a process, it can look different for everyone, that's why we work individually and confidentially with each woman to tailor a plan that meets their needs. Our safe accommodation is a home, where women and children who have experienced violence and abuse can live in safety. Other women living there understand what you have been through, and staff are on hand to help women and children settle in and give support to help them start thinking about their future. Women can stay in our safe accommodation for as long as they need to stay, some women stay for a few days, others stay for months while they wait for accommodation to start a new life.

We have managed to run various activities in order for the women to socialise with each other. We have run barbeques along with various games for CYP to engage in, afternoon tea, ladies' lunches, bingo and much more. We have received a lot of positive feedback from the women, they have commented that it has helped them to feel less isolated within refuge and this has been particularly beneficial if they have come from out with the area and do not know anyone else. We hope to run more of these activities in the year ahead particularly now that guidelines have relaxed and hopefully organise trips or outings for the women and children within refuge.

Service user feedback-

"Thank you all so much for being my rock, not being judgemental. I have not felt that feeling for a long time."

"I have worth again, you have made me feel I have worth again and I deserve a better life."

"You are amazing at what you all do, you are truly one in a million."

"I do not know were I would be without the support from Women's Aid. Accomodation is so nice, I feel safe here."

"You have no idea how much all your help and kindness has helped me."

"Best decision I have ever made was to seek help from Women's Aid, support has made a huge difference in my life."

"You all do an amazing job. Thank you, Thank you, Thank you, the support has been amazing."

"Women's Aid have made a massive difference in my life. I now believe I am not to blame for the abuse towards me."

Rape and Sexual Abuse Service:

Our Rape and Sexual Abuse Service within Inverclyde Women's Aid is funded by Inverclyde Council and Delivering Equally Safe which is administered by Inspiring Scotland on behalf of Scottish Government. We are grateful for their continuing support. This allows us to now work with women and girls aged 13+.

The free and confidential service provides information, practical and emotional support for women and girls within the Inverclyde area who have experienced or been affected by any form of sexual abuse or rape. This service also offers ongoing support around recovery from rape and sexual assault. The support can be flexible to fit in with women's circumstances and we will support women and girls whether they choose to report the abuse or not. The service involves telephone, email, face to face, one to one, outreach and home support; the latter being critical for those women and girls who often cannot leave their home due to trauma. Structured elements include supporting women and girls through the Judith Herman 3 stage model of recovery and focusing on reducing powerlessness, reducing shame and guilt, promoting trusting relationships, alleviating grief, reconnection, and moving forward with confidence. We have extended our range of support to include monthly walk-ins to our main office, weekly text line on a Wednesday evening, two weekly sessions held at Inverclyde Homeless Centre and regular drop ins at our local colleges. The service will support women and girls through reporting the incident if they wish and follow on through the court process for continued reassurance and guidance on the legalities of their situation.

WOMEN/CYP SAID.....

" Thank you for all you do for me. Your hugs, they really hit my heart. I feel so alone half the time and when you do that, I feel like you have me and I can't fall".

" D has been fantastic for ongoing support since my first appointment."

" If D could come into college and do talks about sexual relationships and do work shops that would be great."

Therapeutic Counselling Service:

The Therapeutic Counsellor post is funded by the National Lottery Community Fund for a period of three years which ends in March 2025.

Inverclyde Women's Aid SCIO

Report of the Trustees for the Year Ended 31 March 2024

The aim of this specialist counselling support service is to provide therapy to women who have experienced domestic or sexual abuse at any point in their lives. Experiencing domestic abuse and/or sexual abuse can lead to both physical and psychological problems which can have a major impact on a woman's life. This can also lead to more complex trauma and difficulties in their functioning and wellbeing. By using an integrative model of counselling, the Counsellor has been able to focus on the service user's needs and presenting issues. The sessions have been collaborative focusing on where the service user is on her own recovery when they access the counselling sessions. The service user is supported to form achievable and realistic goals (SMART) that can be completed within the set time frame. When the service user is at the end of their therapeutic sessions, they have developed the tools and techniques to move forward in their lives being able to focus on their own mental health and wellbeing. The Counsellor uses completing tools and techniques that the service users can learn and take away to use in the future, for example breathing techniques, relaxation skills and mindfulness. Women are assessed and any risks managed with service users at assessment stage and throughout the therapy sessions. Women are offered weekly/fortnightly counselling sessions to maintain regular contact.

Women present with a variety of issues, for example trauma, PTSD, anxiety and depression. Our counsellor uses screening tools (Core 10, GAD7 and PHQ9) as a way of monitoring risk and outcomes, maintains robust clinical notes/reports and attends monthly external clinical supervision. They have completed training in delivering EMDR this year and plans are being made to put this out through the service to those that meet the criteria.

Service user feedback-

"At first, I didn't feel comfortable attending Women's Aid but after meeting the staff I was put at ease as they are a lovely bunch of ladies and very non-judgemental. Attending Women's Aid has given me the strength to know my own worth and to be able to voice my feelings with more confidence."

"I wouldn't be where I am now without the support I have received from Women's Aid. They've helped me understand and start to process so much of what's happened to me. These ladies stood by my side at court and have been there on my darkest days. I feel much stronger now to face what lies ahead and I couldn't be more grateful for their support. Letting go of an abusive relationship will be the best decision you ever make, the roads are long, but the outcome is life changing."

Family Outreach Support Service:

The Family Outreach Support Worker (FOSW) is funded until March 2025 by Delivering Equally Safe, administered by Inspiring Scotland and we are grateful for this support.

The aim is to offer support to women, children and young people who are trying to rebuild their lives after experiencing domestic abuse. The FOSW offers support both in practical and an emotional sense, helping families to build the confidence to move on safely with their lives. The FOSW offers one to one support, this can be in the local office or by helping families resettle into their own home in the community when leaving the IWA safe accommodation. The main emphasis in the role is communication and how this is utilised to build relationships which are the foundation of the work that we do. The aim of the work is to empower women by keeping their voices at the heart of what we do, working with and for the families by listening to them and responding to their needs at a time of potential crisis. A huge part of supporting survivors of domestic abuse is to ensure women are believed, know abuse is not their fault and that their experiences have been understood. The FOSW works with a number of families in the local area helping to equip them with the tools to improve their lives and help them gain an understanding of why their family situation has changed and to recognise that they're not to blame for their situation. We also work with the women to help them understand how their children may feel and help them to recognise that some behaviours that the young people are displaying are a result of trauma that they have witnessed/suffered. Using the training that IWA provides to support women like the 'Own My Life' material to show the progress they are making on their journey - this material and tools learnt help women to change their future and their lives, they can then take ownership again.

feedback from service users-

"Thanks J. I couldn't have been able to do this without you, you have been great, thanks!"

"Thank you, J, for listening, for allowing me the time I needed. Thank you, I know it's your job but my appointments with you have really helped me massively."

"Thank you, you are incredible."

"Thank you so much for the support."

Inverclyde Women's Aid SCIO

Report of the Trustees for the Year Ended 31 March 2024

"I feel thank you doesn't cut how thankful and grateful I am for everything you've strongly supported me with, helped me believe in myself and my abilities as a mum also, making me always feel heard, seen and mattered and that everything is relevant and never irrelevant, how you go above and beyond your job title/role and provide advice and guidance when I've needed it most... you have no idea how much me and my kids lives have changed since having your support and I am so extremely grateful for all your time and patience in baring with me, with my own demons that must make it hard to keep me in the here and now and not the past. From my heart J ... Thank you x."

PARTNERSHIP

Under the leadership of our new Director, IWA has worked on strengthening current partnerships and developed new ones that enhances the service we deliver. We now have direct referral routes to and from more agencies than previously and have gained mutual respect from our partners in recognising each other's professional strengths and knowledge base in the delivery of support where required. This work has provided the foundation to explore the development of a new project to tackle women's homelessness when they are subject to abuse because they are female, for example this could be a mother experiencing abuse from her adult child, a rape victim who has the perpetrator living close by her home therefore doesn't feel safe. There doesn't appear to be anywhere for these women to be supported in safe accommodation with support workers to help them navigate through their situation and experiences safely.

By enhancing our partnerships we have been working closely with Police Scotland, in particular the Renfrewshire and Inverclyde Rape Investigation Unit and Public Protection Unit who will be utilising one of our interview rooms for the purposes of obtaining statements from rape and sexual abuse victims and prevent them from going to a Police station for such an ordeal.

Inverclyde Women's Aid continues to be an active member of Inverclyde Violence Against Women and Girls Multi-Agency Partnership (VAWG MAP). The Co-ordinator keeps members of the VAWG MAP up to date with current National VAWG discussions. If a local issue occurs, the Inverclyde VAWG MAP members will meet up as requested.

We work in partnership with education, health and social work, safer communities. Inverclyde Council and other third sector organisations. Partnership multi-agency working provides an integrated approach that meets the holistic needs of women experiencing domestic abuse. Through this, women are supported to access services such as their GP, mental health, sexual health, addiction, debt advice, legal assistance, and the police. By working in partnership with local Homeless Team, Housing Associations and private landlords, women will have access to advice and choices with regards to appropriate tenancies. The HSCP brings together community health services and social work services so that the people who need these services will benefit from an efficient and effective experience that supports independence and makes the most of abilities rather than focusing on disabilities or impairments. The Inverclyde HSCP includes all health and social care services, including Adult Services, Children & Families Services and Community Justice Services. Inverclyde Women's Aid fully supports this partnership and has strong relationships with Inverclyde Homelessness services who are responsible for monitoring and reviewing the housing support services we provide to women affected by domestic abuse. Our partnership working with the homeless team, housing providers and Inverclyde Council's Violence Against Women Co-ordinator allowed us to develop a Domestic Abuse Protocol which has improved the services offered to women faced with homelessness due to their abuse.

FINANCIAL REVIEW

Financial position

The financial procedures for Inverclyde Women's Aid are considered robust and are reviewed on a periodic basis to ensure relevance and compliance. The Trustees are provided with detailed financial reports at each Quarter End which allows income and expenditure to be monitored against the budget.

Incoming resources increased in the year to £620,086 (2023 £556,579). Resources expended increased to £754,951 (2023 £639,368) leading to a deficit of £134,865 for the year. The Trustees are satisfied with this result as Trustees made the decision to invest in the organisation to improve service delivery in a challenging economic environment.

Investment policy and objectives

All funds are held in interest bearing bank accounts.

Inverclyde Women's Aid SCIO

Report of the Trustees for the Year Ended 31 March 2024

FINANCIAL REVIEW

Reserves policy

The charity held reserves of £295,294 (2023: £430,159) as at 31 March 2024. Of these reserves £73,461 (2023: £93,795) was held for restricted purposes as detailed in note 16 to the accounts.

The general unrestricted fund of £221,833 (2023: £336,364) has been considered by the Trustees in light of the charity commitments and expenditure and the Trustees consider this level of reserves to be appropriate given the following circumstances:

- The charity operates safe accommodation for which the charity is committed to annual rent and also to maintain the properties. Whilst income is received to supplement the costs of the safe accommodation, it is sensible to maintain a reserve of at least £100,000 to cover vacancies and repairs to the building.

- Total expenditure of the charity in 2024 was £754,951 (2023: £639,368) and of this £452,496. (2023: £322,677) related to staff costs. Should funding for some of our activities cease, we would in the first instance cover these costs from reserves and then if no alternative funding accessed, require to cover costs associated with ending staff contracts for which the Trustees consider a base level reserve of £113,000 should be maintained.

- The charity spent £754,951 (2023: £639,368) in total expenditure in 2024 of which £309,966 (2023: £301,066) was unrestricted. The Trustees consider it appropriate to maintain reserves equating to three months total expenditure which would be £378,000.

The total reserves required for these three purposes would therefore be £591,000 which compares to our actual unrestricted reserves of £221,833 as at 31 March 2024 (2023: £336,364).

PLANS FOR FUTURE PERIODS

It is now the priority for IWA under the direction from the new Director and leadership of the Board, to ensure IWA continues to respect its legacy, its purpose, its values, and impact for those we serve and support. There is a continuing need to deliver pioneering, relevant, and robust services that makes best use of our resources, reputation, and reflections from our history to present-day. We are delivering on our three-year organisational strategy, building our financial health, developing our identity, partnerships, communications and culture. These are being strengthened by the drive and vision of the Director. By the end of the 2024 operational year, the organisation was better able to evidence how it is outcomes driven, and it started focussing on a new and ambitious vision which will allow IWA to better prepare for its longer-term future from the 2024 financial year as a dynamic new team and growth in services provided by providing an enhanced service for women experiencing gender based violence that do not come under the category of domestic abuse as described in the Scottish Government's definition.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Charity constitution

The charity is a Scottish Charitable Incorporated Organisation (SCIO). It was registered in its current legal form on 27 October 2016. The charity was previously an unincorporated association but changed its legal form to a SCIO. The assets of the unincorporated association were transferred to the SCIO on 1 November 2016. It has a single tier structure and as such the Trustees are the members of the charity.

Inverclyde Women's Aid SCIO

Report of the Trustees for the Year Ended 31 March 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees - Governance

Inverclyde Women's Aid became a Scottish Charitable Incorporated Organisation (SCIO) in 2016 and has a single tier structure with the Trustees being members of the charity.

Each Trustee takes part in an open recruitment process, structured induction programme and participates in governance and safeguarding training as part of a wider governance process designed to equip all Trustees with knowledge of the services that Inverclyde Women's Aid provides as well as the role, responsibilities, and expectations of Trustees. To further enhance the capacity of Trustees they are encouraged to attend joint staff training sessions and strategic development workshops.

The Trustees ensure that the organisation operates effectively while aligning to the governing documents, strategic plans, and organisational values.

Currently there are 5 Trustees who are responsible for all strategic decision making with individual Trustees holding the following roles and designated responsibilities:

- Carmen Martinez - Chair as of 13 July 2023
- Aileen MacNicol - Secretary as of 26 February 2024
- Catriona Menzies - Treasurer as of 21 September 2023
- Michelle Martin - Trustee as of 11 August 2022
- Gemma Hodge - Trustee as of 26 January 2023
- Clare McKeown - Trustee resigned 21 September 2023
- Cilla Taylor - Resigned 20 December 2023
- Caroline Miller - Trustee resigned 12 July 2024

Organisational structure

The Trustees meet as a full Board every 3 months or as required. The Board are in the process of recruiting more members with diverse backgrounds to complement the current Trustees skills and abilities.

The Board accounts to the wider community through the production of an annual report and accounts which are given consideration at the organisation's AGM in line with the organisation's governing document. The Trustees work with our Accountants Hollis Accounting Ltd to ensure full and transparent financial management and reporting. There are clear role descriptions for Board members and a code of conduct is in place, informed by OSCR guidance. Once new Board Members have been recruited, the organisation is recommending that it follows the "Good Governance Checklist" by SCVO.

KEY ACHIEVEMENTS IN 2023-24

In November 2023 we started our restructure to enhance management and leadership within the organisation by employing an Operations Manager and promoting a staff member within the organisation to Lead Support Worker. We also recruited a Children's Support Worker.

All staff members underwent a full mandatory training plan that increased their base knowledge and enhanced previous practice with evidence-based programmes. The Board generously agreed an individual training budget for each staff member to promote continual learning and self-growth.

December brought our largest ever Christmas gift drive, we had gifts stacked to the ceiling and so many families benefited from the generosity of local businesses and the public.

Our boardroom was fully redecorated after a flood and this was put out to partner agencies to use if they required a space, it was utilised immediately by Street League and CVS Inverclyde for training amongst others who appreciated the use of a self-contained private room for various purposes.

We successfully ran our first programme of Own My Life that takes survivors through their experiences to aid their healing, recovery and empowerment.

Some of the feedback we received from the OWN MY LIFE course is below:

"Eye opening! Highlights things I considered was normal and were in fact domestic abuse."

"Very insightful & powerful, helps understand what I have been through and makes everything make sense."

"Thought provoking, inspirational course leaders and members provided me with better understanding and ability to deal with domestic abuse no matter what level."

**Report of the Trustees
for the Year Ended 31 March 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Our Strategic Objectives

Under the leadership of our new Director, the organisation has strengthened its management structure to deliver a more efficient, effective and person-centred service. Additionally in line with the organisation's objective to empower and support the staff team, greater resources have been involved in the development and training of individuals, with a training matrix being created and implemented to track staff members training and development activities. Continuing in the development of staff there are opportunities for external clinical supervision for those that wish to engage with it. The Director receives monthly external supervision from an external expert in coaching and mentoring to provide support in their role.

In 2023-24 we have met the following strategic objectives.

- Restructure the organisation to strengthen the management leadership, offering a career progression path for staff members with consideration to succession planning.
- Improve visibility within our local area and to partner agencies of services provided
- Improve and increase collaborative working with both Statutory and Third Sector Partners.
- To work with service users to deliver safe, diverse and inclusive services.
- To develop, empower and support staff to provide efficient and effective services by introducing a comprehensive training programme.
- In partnership, developed domestic abuse early intervention and prevention services for young people to stop the cycle of offending and victimisation.
- Improve and implement all reviewed Policies and Procedures, ensuring all were relevant to the organisation. Where there are gaps, identify and address with relevant Policy and Procedure introduced.
- Organisational growth, new project has been identified and in progress

Inverclyde Women's Aid has also focused on developing its communication channels.

- Our website can be translated into six languages to ensure inclusivity of women who don't have English as their first language.
- Our welcome pack and tenancy agreements are translated into women's first language to promote understanding and inclusion when using our services.
- We employed Tweetie Pie Media, a local women led organisation, who have worked to raise the profile of the organisation and help communicate our work to a wider audience and receive wider exposure.

Recruitment, induction and training of staff & trustees

We fully promote diversity across all our recruitment campaigns including Trustees and Staff and have a Safer Recruitment and Selection Policy. This covers both the content of our advertising and the distribution channels. More recently we have encouraged applications from women seeking to work flexibly. Every new member of staff undertakes a role specific induction programme accompanied by mandatory training. They complete a personal training record which is updated with refresher training and new training that is identified by management as being relevant to the services we deliver to promote excellent service delivery. There is scope in each employee's training budget for them to undertake training in a matter that interests their personal growth and goals and encourages continual learning. We have Trustee and Chair Role profiles and use a Board Skills Audit to identify any skills gaps for future recruitment. Trustee recruitment is openly advertised and each Trustee takes part in a recruitment process, a structured induction programme and participates in governance and safeguarding training as part of a wider governance action plan.

In 2023-24 we have recruited an Operations Manager, promoted internally for a Lead Support Worker, recruited a Children and Young Person's Support Worker and a Women's Support Worker. We have also recruited a Business Support Officer to support the team in overseeing administrative tasks including routing referrals from our website to the appropriate service therefore minimising any delay in responses to requests for support and prompt response to telephone support calls.

Remuneration

The remuneration policy for all employees is to match skills, experience and qualifications of each position consistent with a framework allowing market levels in the locality of the employment base. All employees are paid the Scottish National Living Wage or above.

Related parties

The organisation is a stand-alone charity.

Inverclyde Women's Aid SCIO

Report of the Trustees for the Year Ended 31 March 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The Board manages risks via the assessment of Operational Reports which are received in advance of Board Meetings. These reports identify how the organisation is performing in all key business areas.

The Trustees regularly assess the potential risks to which the charity could be exposed so they can develop contingency plans. As a result of this the Trustees made the decision to carry out a restructure with the aim of strengthening the organisation's management structure. This decision was made on the basis that the organisation would be in a better position to deliver on its objectives and would help minimise risk. For continual risk management the Board have implemented the following:

- Employing a director with significant experience in social care, management of teams and partnership working.
 - The strategic plan has been updated by the director and the Board in partnership with the staff team.
 - IWA Scheme of Delegation is utilised, reviewed policies and procedures for the Organisation are in place, an informed budget has been set for the financial year and internal tracking procedures are in place for monitoring spend.
- External Accountants provide Quarter End reports and annual budgets to provide extra transparency and oversight of funds and reporting.

The Trustees regularly assess the potential risks to which the charity could be exposed and have contingency plans in place. We aim to hold unrestricted reserves equalling the total cost of operating the service which Inverclyde Women's Aid SCIO could provide for a 3 month period.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the 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, the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution, requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity 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 statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which 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 Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 28 October 2024. and signed on its behalf by:



C M MARTINEZ
Trustee

**Report of the Independent Auditors to the Trustees of
Inverclyde Women's Aid SCIO**

Opinion

We have audited the financial statements of Inverclyde Women's Aid SCIO (the 'charity') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows 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 (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 2024 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.

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 Auditors' 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 the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the 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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Report of the Independent Auditors to the Trustees of Inverclyde Women's Aid SCIO

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the 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.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors 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.

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

In identifying and assessing the risks of material misstatements in respect of irregularities, including fraud and non-compliance with laws and regulations we considered the nature of the charity, the sector it operates in and the charity's control environment. We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operation of the charity such as the Companies Act 2006, employment legislation, UK tax legislation, and health and safety legislation. We assessed the extent of compliance with laws and regulations identified through making enquiries of management, inspecting legal correspondence and correspondence with HMRC.

We considered management's incentives and opportunities for fraudulent manipulation of the financial statements, including the risk of management bias and override of controls. To address these risks we performed analytical procedures to identify any unusual or unexpected relationships, tested journal entries to identify unusual transactions and assessed whether judgements and assumptions made in determining accounting estimates were indicative of potential bias. We reviewed financial statement disclosures and tested balances to supporting documentation.

Identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance through out the audit.

There are inherent limitations in our audit procedures described above. The more removed the laws and regulations are from financial transactions, the less likely it is that we would become aware of non compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Trustees of
Inverclyde Women's Aid SCIO**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' 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.



73 Union Street
Greenock
Renfrewshire
PA16 8BG

28 October 2024

Inverclyde Women's Aid SCIO

Statement of Financial Activities
for the Year Ended 31 March 2024

	Notes	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
INCOME AND ENDOWMENTS FROM					
Donations and Legacies	2	9,993	150	10,143	5,153
Charitable Activities	3				
Service to Abused Women and their Children providing refuge, information and housing support		<u>274,022</u>	<u>335,921</u>	<u>609,943</u>	<u>551,426</u>
Total		<u>284,015</u>	<u>336,071</u>	<u>620,086</u>	<u>556,579</u>
EXPENDITURE ON					
Charitable Activities	4				
Service to Abused Women and their Children providing refuge, information and housing support		<u>398,966</u>	<u>355,985</u>	<u>754,951</u>	<u>639,368</u>
NET INCOME/(EXPENDITURE)		(114,951)	(19,914)	(134,865)	(82,789)
Transfers between funds	16	<u>420</u>	<u>(420)</u>	<u>-</u>	<u>-</u>
Net movement in funds		(114,531)	(20,334)	(134,865)	(82,789)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>336,364</u>	<u>93,795</u>	<u>430,159</u>	<u>512,948</u>
TOTAL FUNDS CARRIED FORWARD		<u>221,833</u>	<u>73,461</u>	<u>295,294</u>	<u>430,159</u>

The notes form part of these financial statements

Inverclyde Women's Aid SCIO

Statement of Financial Position
31 March 2024

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible Assets	11	11,519	13,953
CURRENT ASSETS			
Debtors	12	48,448	28,229
Prepayments and Accrued Income		10,936	9,784
Cash at Bank and in Hand		<u>240,430</u>	<u>395,081</u>
		299,814	433,094
CREDITORS			
Amounts falling due within one year	13	(16,039)	(16,888)
		<u>283,775</u>	<u>416,206</u>
NET CURRENT ASSETS			
		<u>295,294</u>	<u>430,159</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>295,294</u>	<u>430,159</u>
NET ASSETS			
		<u>295,294</u>	<u>430,159</u>
FUNDS	16		
Unrestricted Funds		221,834	336,364
Restricted Funds		<u>73,460</u>	<u>93,795</u>
TOTAL FUNDS		<u>295,294</u>	<u>430,159</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 October 2024 and were signed on its behalf by:



C M MARTINEZ
Trustee

Inverclyde Women's Aid SCIO

Statement of Cash Flows
for the Year Ended 31 March 2024

	Notes	2024 £	2023 £
Cash Flows from Operating Activities			
Cash Generated from Operations	1	<u>(151,465)</u>	<u>(85,936)</u>
Net Cash Used in Operating Activities		<u>(151,465)</u>	<u>(85,936)</u>
Cash Flows from Investing Activities			
Purchase of Tangible Fixed Assets		<u>(3,186)</u>	<u>(14,642)</u>
Net cash used in investing activities		<u>(3,186)</u>	<u>(14,642)</u>
Change in Cash and Cash Equivalents in the Reporting Period		(154,651)	(100,578)
Cash and Cash Equivalents at the Beginning of the Reporting Period		<u>395,081</u>	<u>495,659</u>
Cash and Cash Equivalents at the End of the Reporting Period		<u>240,430</u>	<u>395,081</u>

The notes form part of these financial statements

Inverclyde Women's Aid SCIO

Notes to the Statement of Cash Flows
for the Year Ended 31 March 2024

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024	2023
	£	£
Net Expenditure for the Reporting Period (as per the Statement of Financial Activities)	(134,865)	(82,789)
Adjustments for:		
Depreciation Charges	5,621	689
Increase in Debtors	(21,371)	(4,265)
(Decrease)/Increase in Creditors	<u>(850)</u>	<u>429</u>
Net Cash Used in Operations	<u>(151,465)</u>	<u>(85,936)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23	Cash flow	At 31.3.24
	£	£	£
Net Cash			
Cash at Bank and in Hand	<u>395,081</u>	<u>(154,651)</u>	<u>240,430</u>
	<u>395,081</u>	<u>(154,651)</u>	<u>240,430</u>
Total	<u>395,081</u>	<u>(154,651)</u>	<u>240,430</u>

Inverclyde Women's Aid SCIO

Notes to the Financial Statements for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES

Basis of Preparing the Financial Statements

The financial statements of the charity, 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 Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Incoming Resources

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Investment income is included when receivable.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for charity earns the right to consideration by its performance.

Income is only deferred when:

The donor specifies that the grant or donation must only be used in future accounting periods; or

The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Resources Expensed

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income.

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.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas, per capital or estimated usage.

Tangible Fixed Assets

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

Plant and Machinery	- 20% on cost
Fixtures and Fittings	- 33% on cost
Computer Equipment	- 33% on cost

Iverclyde Women's Aid SCIO

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES - continued

Taxation

The charity is exempt from 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.

Hire Purchase and Leasing Commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension Costs and Other Post-Retirement Benefits

The charity operated a defined contribution scheme in respect of its employees. The assets of the scheme are held separately from those of the company. The pension charge represents the amounts payable to the scheme in respect of the year.

Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value and thereafter stated at amortised cost using the effective interest method, less any impairment.

Cash and Cash Equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position bank overdrafts are shown within borrowings in current liabilities.

Creditors

Basic financial instruments, including preference shares that are classified as debt, are measured at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is initially measured at fair value and subsequently at amortised cost using the effective interest method.

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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Value Added Tax

The charity is not registered for VAT and accordingly expenditure includes VAT where appropriate.

Inverclyde Women's Aid SCIO

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
Donations	8,623	150	8,773	5,153
Other Income	<u>1,370</u>	<u>-</u>	<u>1,370</u>	<u>-</u>
	<u>9,993</u>	<u>150</u>	<u>10,143</u>	<u>5,153</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2024 £	2023 £
Grants	Service to abused women and their children providing refuge, information and housing support	<u>609,943</u>	<u>551,426</u>

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

	2024 £	2023 £
Inverclyde Council	131,414	131,414
Scottish Government	195,000	195,000
Robertson Trust	40,000	17,000
SWA	18,810	18,811
Inverclyde Council Housing Benefit	102,609	84,367
Inverclyde Council - Sexual Abuse Project	17,916	17,916
Inverclyde Council - New Attitudes Project	14,136	14,136
National Lottery	69,259	72,782
Inverclyde Council - Cost of Living Support Grant	5,000	-
Inverclyde Council - Parent Support Grant	<u>15,799</u>	<u>-</u>
	<u>609,943</u>	<u>551,426</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5) £	Support costs (see note 6) £	Totals £
Service to abused women and their children providing refuge, information and housing support	<u>748,711</u>	<u>6,240</u>	<u>754,951</u>

Inverclyde Women's Aid SCIO

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Staff Costs	452,496	322,677
Rent	91,664	76,467
Rates and Water	723	1,216
Insurance	3,578	2,929
Light and Heat	17,258	11,748
Telephone	8,356	8,653
Postage, Stationery and Advertising	3,597	6,980
Affiliation Fees	2,000	2,000
Staff Travel	7,549	1,152
Training	13,842	2,631
Client Supplies and Services	5,791	6,012
Repairs and Maintenance	39,199	80,229
Recruitment Costs	1,289	13,039
Cleaning and Materials	6,571	5,711
TV Licence	159	159
Accountancy	9,687	10,135
Registration Fees	1,581	1,570
Refreshments - Volunteers	-	598
Subscriptions	8,140	11,565
Waste Management	-	506
HR Services	51,933	60,293
Legal and Professional Fees	420	2,619
Website/ Social Media Expenses	17,257	4,869
Depreciation	<u>5,621</u>	<u>689</u>
	<u><u>748,711</u></u>	<u><u>634,447</u></u>

6. SUPPORT COSTS

	Governance Costs £
Service to abused women and their children providing refuge, information and housing support	<u>6,240</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Inverclyde Women's Aid SCIO

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

8. STAFF COSTS

	2024	2023
	£	£
Wages and Salaries	413,261	293,219
Social Security Costs	33,339	25,286
Other Pension Costs	<u>5,896</u>	<u>4,172</u>
	<u>452,496</u>	<u>322,677</u>

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

	2024	2023
Staff - Charitable Activities	<u>12</u>	<u>9</u>

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds £
INCOME AND ENDOWMENTS FROM			
Donations and Legacies	5,153	-	5,153
Charitable Activities			
Service to abused women and their children providing refuge, information and housing support	<u>232,781</u>	<u>318,645</u>	<u>551,426</u>
Total	<u>237,934</u>	<u>318,645</u>	<u>556,579</u>
EXPENDITURE ON			
Charitable activities			
Service to abused women and their children providing refuge, information and housing support	<u>301,067</u>	<u>338,301</u>	<u>639,368</u>
NET INCOME/(EXPENDITURE)	(63,133)	(19,656)	(82,789)
Transfers between funds	<u>4,950</u>	<u>(4,950)</u>	<u>-</u>
Net movement in funds	(58,183)	(24,606)	(82,789)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>394,547</u>	<u>118,401</u>	<u>512,948</u>
TOTAL FUNDS CARRIED FORWARD	<u>336,364</u>	<u>93,795</u>	<u>430,159</u>

Inverclyde Women's Aid SCIO

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

10. KEY MANAGEMENT PERSONNEL

The key management personnel of the charity are the Service Manager and the Team Leader. The total employee benefits of the key management personnel were £99,987 (2022 - £72,908).

11. TANGIBLE FIXED ASSETS

	Plant and Machinery £	Fixtures and Fittings £	Computer Equipment £	Totals £
COST				
At 1 April 2023	2,418	8,286	3,938	14,642
Additions	<u>-</u>	<u>-</u>	<u>3,186</u>	<u>3,186</u>
At 31 March 2024	<u>2,418</u>	<u>8,286</u>	<u>7,124</u>	<u>17,828</u>
DEPRECIATION				
At 1 April 2023	20	93	576	689
Charge for year	<u>484</u>	<u>2,762</u>	<u>2,374</u>	<u>5,620</u>
At 31 March 2024	<u>504</u>	<u>2,855</u>	<u>2,950</u>	<u>6,309</u>
NET BOOK VALUE				
At 31 March 2024	<u>1,914</u>	<u>5,431</u>	<u>4,174</u>	<u>11,519</u>
At 31 March 2023	<u>2,398</u>	<u>8,193</u>	<u>3,362</u>	<u>13,953</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade Debtors	<u>48,448</u>	<u>28,229</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade Creditors	-	810
Taxation and Social Security	-	7,244
Other Creditors	<u>16,039</u>	<u>8,834</u>
	<u>16,039</u>	<u>16,888</u>

14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024 £	2023 £
Within one year	94,400	94,400
Between one and five years	355,025	369,761
In more than five years	<u>647,716</u>	<u>727,380</u>
	<u>1,097,141</u>	<u>1,191,541</u>

Inverclyde Women's Aid SCIO

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
Fixed Assets	11,519	-	11,519	13,953
Current Assets	226,354	73,460	299,814	433,094
Current Liabilities	<u>(16,039)</u>	<u>-</u>	<u>(16,039)</u>	<u>(16,888)</u>
	<u>221,834</u>	<u>73,460</u>	<u>295,294</u>	<u>430,159</u>

16. MOVEMENT IN FUNDS

	At 1.4.23 £	Net Movement in Funds £	Transfers Between Funds £	At 31.3.24 £
Unrestricted Funds				
General Fund	336,364	(114,950)	420	221,834
Restricted Funds				
Sexual Abuse Line	4,166	(4,166)	-	-
New Attitudes	18,913	(18,913)	-	-
DES Funding	420	-	(420)	-
Therapeutic Counsellor	70,296	(603)	-	69,693
Parent Support Grant	-	3,617	-	3,617
Refuge Garden Project	<u>-</u>	<u>150</u>	<u>-</u>	<u>150</u>
	<u>93,795</u>	<u>(19,915)</u>	<u>(420)</u>	<u>73,460</u>
TOTAL FUNDS	<u>430,159</u>	<u>(134,865)</u>	<u>-</u>	<u>295,294</u>

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

	Incoming Resources £	Resources Expended £	Movement in Funds £
Unrestricted Funds			
General Fund	284,016	(398,966)	(114,950)
Restricted Funds			
Sexual Abuse Line	17,916	(22,082)	(4,166)
New Attitudes	14,136	(33,049)	(18,913)
SWA Waiting List	18,810	(18,810)	-
DES Funding	195,000	(195,000)	-
Therapeutic Counsellor	69,259	(69,862)	(603)
Cost of Living Support Grant	5,000	(5,000)	-
Parent Support Grant	15,799	(12,182)	3,617
Refuge Garden Project	<u>150</u>	<u>-</u>	<u>150</u>
	<u>336,070</u>	<u>(355,985)</u>	<u>(19,915)</u>
TOTAL FUNDS	<u>620,086</u>	<u>(754,951)</u>	<u>(134,865)</u>

Inverclyde Women's Aid SCIO

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net Movement in Funds £	Transfers Between Funds £	At 31.3.23 £
Unrestricted Funds				
General Fund	394,547	(63,133)	4,950	336,364
Restricted Funds				
SE Childrens services	443	(443)	-	-
Sexual Abuse Line	2,843	1,323	-	4,166
New Attitudes	6,191	12,722	-	18,913
VADF - Training Grant	4,950	-	(4,950)	-
DES Funding	36,462	(36,042)	-	420
Therapeutic Counsellor	64,527	5,769	-	70,296
Cedar Bridge	2,985	(2,985)	-	-
	<u>118,401</u>	<u>(19,656)</u>	<u>(4,950)</u>	<u>93,795</u>
TOTAL FUNDS	<u>512,948</u>	<u>(82,789)</u>	<u>-</u>	<u>430,159</u>

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

	Incoming Resources £	Resources Expended £	Movement in Funds £
Unrestricted Funds			
General Fund	237,934	(301,067)	(63,133)
Restricted Funds			
SE Childrens services	-	(443)	(443)
Sexual Abuse Line	17,916	(16,593)	1,323
New Attitudes	14,136	(1,414)	12,722
SWA Waiting List	18,811	(18,811)	-
DES Funding	195,000	(231,042)	(36,042)
Therapeutic Counsellor	72,782	(67,013)	5,769
Cedar Bridge	-	(2,985)	(2,985)
	<u>318,645</u>	<u>(338,301)</u>	<u>(19,656)</u>
TOTAL FUNDS	<u>556,579</u>	<u>(639,368)</u>	<u>(82,789)</u>

Inverclyde Women's Aid SCIO

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

16. MOVEMENT IN FUNDS - continued

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

	At 1.4.22 £	Net Movement in Funds £	Transfers Between Funds £	At 31.3.24 £
Unrestricted Funds				
General fund	394,547	(178,083)	5,370	221,834
Restricted Funds				
SE Childrens Services	443	(443)	-	-
Sexual Abuse Line	2,843	(2,843)	-	-
New Attitudes	6,191	(6,191)	-	-
VADF - Training Grant	4,950	-	(4,950)	-
DES Funding	36,462	(36,042)	(420)	-
Therapeutic Counsellor	64,527	5,166	-	69,693
Cedar Bridge	2,985	(2,985)	-	-
Parent Support Grant	-	3,617	-	3,617
Refuge Garden Project	-	150	-	150
	<u>118,401</u>	<u>(39,571)</u>	<u>(5,370)</u>	<u>73,460</u>
TOTAL FUNDS	<u>512,948</u>	<u>(217,654)</u>	<u>-</u>	<u>295,294</u>

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	521,950	(700,033)	(178,083)
Restricted Funds			
SE Childrens Services	-	(443)	(443)
Sexual Abuse Line	35,832	(38,675)	(2,843)
New Attitudes	28,272	(34,463)	(6,191)
SWA Waiting List	37,621	(37,621)	-
DES Funding	390,000	(426,042)	(36,042)
Therapeutic Counsellor	142,041	(136,875)	5,166
Cedar Bridge	-	(2,985)	(2,985)
Cost of Living Support Grant	5,000	(5,000)	-
Parent Support Grant	15,799	(12,182)	3,617
Refuge Garden Project	150	-	150
	<u>654,715</u>	<u>(694,286)</u>	<u>(39,571)</u>
TOTAL FUNDS	<u>1,176,665</u>	<u>(1,394,319)</u>	<u>(217,654)</u>

Inverclyde Women's Aid SCIO

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

16. MOVEMENT IN FUNDS - continued

Scottish Government - Children's Service

Funded by the Scottish Government - Violence Against Women and Children fund to deliver support services to children and young people affected by Domestic Abuse.

Scottish Government - DES

Funded by the Scottish Government - Delivering Equally Safe project is to support women and children affected by violence.

Sexual Abuse Project

Funded by Inverclyde Council to deliver a support service for Women affected by rape, sexual abuse and sexual assault.

New Attitudes Project

Funded by Inverclyde Council to deliver support to young people experiencing anger management and behavioural issues.

Therapeutic Counsellor

Funded by National Lottery

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.