

**Financial Statements
for the Year Ended
31 March 2023**

for

MOTHERWELL & DISTRICT WOMEN'S AID

WDM Associates (Statutory Auditors)
Oakfield House
378 Brandon Street
Motherwell
ML1 1XA

MOTHERWELL & DISTRICT WOMEN'S AID

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**Report of the Trustees
for the Year Ended 31 March 2023**

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 2023. 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).

**Report of the Trustees
for the Year Ended 31 March 2023**

OBJECTIVES AND ACTIVITIES

Objectives and aims

Motherwell & District Women's Aid provides specialist responsive domestic abuse services to women, children and young people who have experienced domestic abuse, who are at risk of experiencing domestic abuse or who are seeking to escape. The service operates from a central office in Motherwell and offers refuge accommodation for women and children in Motherwell, Bellshill, Wishaw and outlying areas.

In addition, we provide an outreach service on an individual basis in order to support women, children and young people going forward. There are also arranged visits to schools in order to provide support to children and young people in dealing with domestic abuse. We also provide advocacy through our trained staff to provide maximum support and also sign post to appropriate legal services where necessary.

The service aims and objectives, are to offer support and advice to women and children who have been affected by domestic abuse. We offer temporary safe accommodation when it is needed. We raise awareness of domestic abuse within the community and promote equalities. We support women and children in a person centred way by listening and believing them and individualizing plans to suit needs. We work collaboratively with partners in the third sector and within statutory services to share knowledge and influence areas for improvement.

Our Vision, Mission Statement and Our Values

Motherwell and District Women's Aid understands that violence against women and children is both a cause and a consequence of women's unequal position in society.

We believe that a world without domestic abuse is a possibility and that changing attitudes will change lives.

We work within a framework of recognizing the gendered nature of domestic abuse and violence against all women, which is rooted in gender inequality.

Our mission is to promote gender equality and diversity and to provide services to women and children who have been affected by domestic abuse.

The core values, which underpin the work of Motherwell and District Women's aid are of inclusiveness, transparency, empowerment, respect and partnership working.

We believe that all women, children and young people have a right to live free from abuse.

At Motherwell Women's Aid we recognize that domestic abuse is a gendered crime which is deeply rooted in the societal inequality between women and men.

It takes place "because she is a woman" and happens disproportionately to women.

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

- ;providing safe, temporary accommodation away from abusers
- ;holding perpetrators accountable for their behavior
- ;providing time, safe space and information for women, children and young people who are experiencing domestic abuse
- : to develop our prevention work within the community and challenge discrimination
- : provide supportive opportunities to allow women, children and young people to make choices for their future
- : liaising with other services on behalf of the women, children and young people who are or have experience of domestic abuse
- : providing support and information on access to other services
- : advocating for women, children and young people affected by domestic abuse
- : promote self-belief through our individual and group work with service users

Our Values

Excellence - in all we do and how we do it
Equality - non-discriminatory and non-judgemental
Diversity - everyone welcomed and valued

**Report of the Trustees
for the Year Ended 31 March 2023**

Women and children and young people at the heart of all we do - being supported, informing and directing services

Innovation - in service delivery and planning

Integrity - honest, reliable and trustworthy

Empowerment - encouraging women and children to reach their full potential

Confidential - respecting privacy and lawful

Collaborative - working with others to change things for the better.

STRATEGIC REPORT

Financial position

The statement of financial activity shows a net deficit for the year of £33,131 (2022 showed a net deficit of £54,305). The trustees and management will continue to aim to secure adequate funding to ensure the continuity of service delivery and closely manage costs to maximize the benefit from the funding secured.

Overall reserves at the year end were £76,242 of which £nil were restricted.

Principal funding sources

The charity relies mainly on two sources of funding, from Scottish Government through the Delivering Equally Safe Fund and North Lanarkshire Council.

Reserves policy

The overall aim of the charity is to maintain sufficient reserves to allow the continuance of operations should any unforeseen circumstances occur.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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. In the event of the company being wound up the members are required to contribute an amount not exceeding £1.

Recruitment and appointment of new trustees

An individual over the age of eighteen may apply to be a trustee and their appointment is subject to approval by the current Executive Committee.

Organisational structure

The charity is managed on a day to day basis by M A Jones, who reports directly to the Trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC289607 (Scotland)

Registered Charity number

22169

Registered office

Unit 4, Suite 1A Flemington Court

Flemington Industrial Estate

Craigneuk Street

Motherwell

Lanarkshire

ML1 2NT

**Report of the Trustees
for the Year Ended 31 March 2023**

Trustees

Ms A Robertson
Ms S A McGleish
Ms L H Hughes
Ms M T Taylor

Company Secretary

Ms S A McGleish

Auditors

WDM Associates (Statutory Auditors)
Oakfield House
378 Brandon Street
Motherwell
ML1 1XA

Solicitors

BTO Solicitors LLP
48 St Vincent Street
Glasgow
G2 5HS

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Motherwell & District Women's Aid for the purposes of company law) 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).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 charitable company 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 charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**Report of the Trustees
for the Year Ended 31 March 2023**

AUDITORS

The auditors, WDM Associates (Statutory Auditors), will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 29 May 2024 and signed on the board's behalf by:

Ms S A McGleish - Trustee

Report of the Independent Auditors to the Trustees and Members of Motherwell & District Women's Aid

Opinion

We have audited the financial statements of Motherwell & District Women's Aid (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, 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 Companies Act 2006, 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 charitable company 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 charitable company'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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Report of the Independent Auditors to the Trustees and Members of Motherwell & District Women's Aid

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

- adequate and proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Report of the Independent Auditors to the Trustees and Members of Motherwell & District Women's Aid

Our responsibilities for the audit of the financial statements

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.

Our approach was as follows:

We obtained an understanding of the legal and regulatory frameworks that are applicable to MDWA and determined that the most significant are:

Those that relate to the form and content of the financial statements, such as the charity SORP;

Those that relate to the payments of employees;

Those that relate to the purchase of items for the women and children who are housed in properties.

We understand how MDWA is complying with those frameworks by observing the oversight of those charged with governance, the culture of honesty and ethical behaviour and the emphasis placed on fraud prevention which may reduce opportunities for fraud to take place.

We assessed the susceptibility of the financial statements to material misstatement, including how fraud might occur by making an assessment of the key fraud risks to MDWA and the manner in which such risks may manifest themselves in practice, based on our knowledge of MDWA.

Based on this understanding, we designed our audit procedures to identify non-compliance with such laws and regulations. These procedures were designed to provide a reasonable assurance that the financial statements were free of fraud and error.

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 and Members of
Motherwell & District Women's Aid**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company'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 charitable company's members and the 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Graham Bonomy (Senior Statutory Auditor)
for and on behalf of WDM Associates (Statutory Auditors)
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Oakfield House
378 Brandon Street
Motherwell
ML1 1XA

29 May 2024

MOTHERWELL & DISTRICT WOMEN'S AID

Statement of Financial Activities for the Year Ended 31 March 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	<u>551,372</u>	<u>44,000</u>	<u>595,372</u>	<u>426,502</u>
EXPENDITURE ON					
Raising funds	3	8,675	-	8,675	7,532
Charitable activities	4				
Refuge costs for women & children		470,721	81,994	552,715	423,028
Other		<u>67,113</u>	<u>-</u>	<u>67,113</u>	<u>50,247</u>
Total		<u>546,509</u>	<u>81,994</u>	<u>628,503</u>	<u>480,807</u>
NET INCOME/(EXPENDITURE)		4,863	(37,994)	(33,131)	(54,305)
RECONCILIATION OF FUNDS					
Total funds brought forward		71,379	37,994	109,373	163,678
TOTAL FUNDS CARRIED FORWARD		<u>76,242</u>	<u>-</u>	<u>76,242</u>	<u>109,373</u>

The notes form part of these financial statements

MOTHERWELL & DISTRICT WOMEN'S AID (REGISTERED NUMBER: SC289607)

Balance Sheet
31 March 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	10	151,717	-	151,717	156,453
CURRENT ASSETS					
Debtors	11	1,533	-	1,533	-
Cash at bank		<u>4</u>	<u>-</u>	<u>4</u>	<u>37,994</u>
		1,537	-	1,537	37,994
CREDITORS					
Amounts falling due within one year	12	(49,708)	-	(49,708)	(48,316)
NET CURRENT ASSETS		<u>(48,171)</u>	<u>-</u>	<u>(48,171)</u>	<u>(10,322)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		103,546	-	103,546	146,131
CREDITORS					
Amounts falling due after more than one year	13	(27,304)	-	(27,304)	(36,758)
NET ASSETS		<u>76,242</u>	<u>-</u>	<u>76,242</u>	<u>109,373</u>
FUNDS	15				
Unrestricted funds				76,242	71,379
Restricted funds				-	37,994
TOTAL FUNDS				<u>76,242</u>	<u>109,373</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29 May 2024 and were signed on its behalf by:

S A McGleish - Trustee

MOTHERWELL & DISTRICT WOMEN'S AID

Cash Flow Statement for the Year Ended 31 March 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	(21,878)	(48,251)
Interest paid		<u>(2,004)</u>	<u>(2,828)</u>
Net cash used in operating activities		<u>(23,882)</u>	<u>(51,079)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(3,728)</u>	<u>-</u>
Net cash (used in)/provided by investing activities		<u>(3,728)</u>	<u>-</u>
Cash flows from financing activities			
Loan repayments in year		<u>(8,759)</u>	<u>(7,725)</u>
Net cash used in financing activities		<u>(8,759)</u>	<u>(7,725)</u>
Change in cash and cash equivalents in the reporting period		<u>(36,369)</u>	<u>(58,804)</u>
Cash and cash equivalents at the beginning of the reporting period	2	<u>24,633</u>	<u>83,437</u>
Cash and cash equivalents at the end of the reporting period	2	<u>(11,736)</u>	<u>24,633</u>

The notes form part of these financial statements

MOTHERWELL & DISTRICT WOMEN'S AID

Notes to the Cash Flow Statement for the Year Ended 31 March 2023

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

	2023 £	2022 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(33,131)	(54,305)
Adjustments for:		
Depreciation charges	8,464	7,532
Interest paid	2,004	2,828
(Increase)/decrease in debtors	(1,533)	4,966
Increase/(decrease) in creditors	2,318	(9,272)
Net cash used in operations	<u>(21,878)</u>	<u>(48,251)</u>

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2023 £	2022 £
Notice deposits (less than 3 months)	4	37,994
Overdrafts included in bank loans and overdrafts falling due within one year	<u>(11,740)</u>	<u>(13,361)</u>
Total cash and cash equivalents	<u>(11,736)</u>	<u>24,633</u>

3. ANALYSIS OF CHANGES IN NET DEBT

	At 1.4.22 £	Cash flow £	At 31.3.23 £
Net cash			
Cash at bank	37,994	(37,990)	4
Bank overdraft	<u>(13,361)</u>	<u>1,621</u>	<u>(11,740)</u>
	<u>24,633</u>	<u>(36,369)</u>	<u>(11,736)</u>
Debt			
Debts falling due within 1 year	(8,064)	(695)	(8,759)
Debts falling due after 1 year	<u>(36,758)</u>	<u>9,454</u>	<u>(27,304)</u>
	<u>(44,822)</u>	<u>8,759</u>	<u>(36,063)</u>
Total	<u>(20,189)</u>	<u>(27,610)</u>	<u>(47,799)</u>

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 March 2023**

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:

Land & Buildings - 2% straight line

Furniture & Fittings - 25% straight line

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.

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 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.

MOTHERWELL & DISTRICT WOMEN'S AID

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	2,932	2,330
Government grants	500	3,542
Grants from other charities	124,667	15,500
Donated services and facilities	213,798	162,563
NLC Housing & Support	240,808	215,323
Scottish Womens Aid	12,667	27,244
	<u>595,372</u>	<u>426,502</u>

3. RAISING FUNDS

Investment management costs

	2023	2022
	£	£
Support costs	<u>8,675</u>	<u>7,532</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Refuge costs for women & children	<u>527,369</u>	<u>25,346</u>	<u>552,715</u>

5. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Investment management costs	-	8,464	211	8,675
Other resources expended	-	731	11,760	12,491
Refuge costs for women & children	<u>23,553</u>	<u>-</u>	<u>1,793</u>	<u>25,346</u>
	<u>23,553</u>	<u>9,195</u>	<u>13,764</u>	<u>46,512</u>

MOTHERWELL & DISTRICT WOMEN'S AID

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

6. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Auditors' remuneration	5,760	4,170
Depreciation - owned assets	8,464	7,532
Hire of plant and machinery	10,359	14,473
Other operating leases	-	1,062
	<u>-</u>	<u>1,062</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

8. STAFF COSTS

The gross salary of the manager was £84106. (£73665 - 2022).

Other key personnel was Miss J Jones and her salary was £76853.

Contributions to the employee pension scheme were £6566 (£5293 - 2022).

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

	2023	2022
Senior management	1	1
Office manager	1	1
Staff support	5	5
	<u>7</u>	<u>7</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2023	2022
£70,001 - £80,000	1	1
£80,001 - £90,000	1	-
	<u>2</u>	<u>1</u>

MOTHERWELL & DISTRICT WOMEN'S AID

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	<u>21,372</u>	<u>405,130</u>	<u>426,502</u>
EXPENDITURE ON			
Raising funds	7,532	-	7,532
Charitable activities			
Refuge costs for women & children	17,736	405,292	423,028
Other	-	50,247	50,247
Total	<u>25,268</u>	<u>455,539</u>	<u>480,807</u>
NET INCOME/(EXPENDITURE)	(3,896)	(50,409)	(54,305)
Transfers between funds	<u>37,749</u>	<u>(37,749)</u>	<u>-</u>
Net movement in funds	33,853	(88,158)	(54,305)
RECONCILIATION OF FUNDS			
Total funds brought forward	37,526	126,152	163,678
TOTAL FUNDS CARRIED FORWARD	<u>71,379</u>	<u>37,994</u>	<u>109,373</u>

10. TANGIBLE FIXED ASSETS

	Freehold property £	Computer equipment £	Totals £
COST			
At 1 April 2022	153,765	35,851	189,616
Additions	-	3,728	3,728
At 31 March 2023	<u>153,765</u>	<u>39,579</u>	<u>193,344</u>
DEPRECIATION			
At 1 April 2022	9,674	23,489	33,163
Charge for year	<u>1,075</u>	<u>7,389</u>	<u>8,464</u>
At 31 March 2023	<u>10,749</u>	<u>30,878</u>	<u>41,627</u>
NET BOOK VALUE			
At 31 March 2023	<u>143,016</u>	<u>8,701</u>	<u>151,717</u>
At 31 March 2022	<u>144,091</u>	<u>12,362</u>	<u>156,453</u>

MOTHERWELL & DISTRICT WOMEN'S AID

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Prepayments	<u>1,533</u>	<u>-</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Bank loans and overdrafts (see note 14)	20,499	21,425
Trade creditors	7,143	10,877
Social security and other taxes	9,030	6,026
Other creditors	4,750	8,967
Accrued expenses	<u>8,286</u>	<u>1,021</u>
	<u>49,708</u>	<u>48,316</u>

13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023	2022
	£	£
Bank loans (see note 14)	<u>27,304</u>	<u>36,758</u>

14. LOANS

An analysis of the maturity of loans is given below:

	2023	2022
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	11,740	13,361
Bank loans	<u>8,759</u>	<u>8,064</u>
	<u>20,499</u>	<u>21,425</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>17,518</u>	<u>16,128</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>9,786</u>	<u>20,630</u>

MOTHERWELL & DISTRICT WOMEN'S AID

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

15. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	71,379	4,863	76,242
Restricted funds			
Restricted Funds	37,994	(37,994)	-
TOTAL FUNDS	<u>109,373</u>	<u>(33,131)</u>	<u>76,242</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	551,372	(546,509)	4,863
Restricted funds			
Restricted Funds	44,000	(81,994)	(37,994)
TOTAL FUNDS	<u>595,372</u>	<u>(628,503)</u>	<u>(33,131)</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	37,526	(3,896)	37,749	71,379
Restricted funds				
Restricted Funds	126,152	(50,409)	(37,749)	37,994
TOTAL FUNDS	<u>163,678</u>	<u>(54,305)</u>	<u>-</u>	<u>109,373</u>

MOTHERWELL & DISTRICT WOMEN'S AID

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	21,372	(25,268)	(3,896)
Restricted funds			
Restricted Funds	405,130	(455,539)	(50,409)
TOTAL FUNDS	<u>426,502</u>	<u>(480,807)</u>	<u>(54,305)</u>

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

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	37,526	967	37,749	76,242
Restricted funds				
Restricted Funds	126,152	(88,403)	(37,749)	-
TOTAL FUNDS	<u>163,678</u>	<u>(87,436)</u>	<u>-</u>	<u>76,242</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	572,744	(571,777)	967
Restricted funds			
Restricted Funds	449,130	(537,533)	(88,403)
TOTAL FUNDS	<u>1,021,874</u>	<u>(1,109,310)</u>	<u>(87,436)</u>

MOTHERWELL & DISTRICT WOMEN'S AID

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.