

REGISTERED COMPANY NUMBER: SC289607 (Scotland)
REGISTERED CHARITY NUMBER: SCO22169

**Financial Statements
for the Year Ended
31 March 2025**

for

MOTHERWELL & DISTRICT WOMEN'S AID

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

MOTHERWELL & DISTRICT WOMEN'S AID

Contents of the Financial Statements for the Year Ended 31 March 2025

	Page
Report of the Trustees	1 to 7
Report of the Independent Auditors	8 to 11
Statement of Financial Activities	12
Balance Sheet	13
Cash Flow Statement	14
Notes to the Cash Flow Statement	15
Notes to the Financial Statements	16 to 24

**Report of the Trustees
for the Year Ended 31 March 2025**

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 2025. 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 2025**

OBJECTIVES AND ACTIVITIES

Objectives and aims

Motherwell & District Women's Aid was incorporated and has been operating in the area for 19 years. We work with 700 women and 250 children and young people each year who are experiencing domestic and or gender based violence in the Motherwell & District area.

The key services we provide to women and girls experiencing domestic abuse across the Motherwell District are one to one emotional support, advocacy, outreach, court support, groupwork, referrals to other agencies, attending appointments, support with appointments, support and referrals to professionals, help with benefits, help with housing, help with finance and budgeting, safe accommodation and follow on support.

Over the year we have provided:

Over 1,700 hours of support
140 women have participated in our groupwork activities
72 MARAC referrals
100 Safety Plans with Women
139 Appointments with Housing
418 sessions for Domestic abuse and emotional support
62 Agency and partnership referrals
95 women legal and family law support
71 women referred for mental health

Motherwell & District Women's Aid was incorporated and has been operating in the area for over 20 years. MDWA serves 1.2 million people amounting to 23% of the total population of Scotland; providing free and confidential support to women and children who are experiencing Domestic Abuse and or Gender Based Violence. Every year we work with over 900 women and children providing direct emotional support which may also include safe accommodation, advocacy, court support, outreach services and follow on, we also run group programmes including Own my Life. MDWA has been providing trauma informed specialist Domestic Abuse support to survivors across the Motherwell District for over 20 years.

Domestic Abuse remains a significant issue in North Lanarkshire and across Scotland. Reports of domestic abuse increased by nearly ten per cent according to the latest data published by Police Scotland. Quarter 1 performance data (April to June 2024) shows an increase of 881 crimes recorded compared to the same period for 2023, and an increase of 3.8% on the five-year mean. Crimes recorded under the Domestic Abuse (Scotland) Act (DASA) showed a 28 per cent increase (an increase from 439 to 563) during the reporting period where the victim was a woman, and 66 per cent where the victim was male (an increase of 12 to 30).

Nearly half of these incidents involved ex-partners, highlighting the ongoing risk and need for support services. North Lanarkshire has consistently reported high rates of domestic abuse incidents, with a significant number recorded. Females aged 31-35 had the highest rate of Domestic Abuse incidents recorded by the police per 10,000 population. These statistics underscore the urgent need for our services, as many women and children face the threat of violence daily. Our refuge provides a vital lifeline for those seeking safety and support.

MDWA has a long-standing commitment to addressing many challenges women face fleeing domestic abuse including poverty, significant mental health challenges, unemployment, loss of family and connections and long term trauma. Our comprehensive support services are designed to break the cycles of domestic abuse and all of its impacts providing immediate assistance and fostering long-term resilience.

Over the year we have provided:

**Report of the Trustees
for the Year Ended 31 March 2025**

Over 1,200 hours of support
25 women have participated in our groupwork activities
64 MARAC referrals
90 Safety Plans with Women
109 Appointments with Housing
278 sessions for Domestic abuse and emotional support
83 Agency and partnership referrals
63 women legal and family law support
51 women referred for mental health

Over the year we had 381 new referrals into the service, and we currently have 24 CYP on our waiting list.

During the year at our safe accommodation we have started a Coffee Morning every Friday. This is held in the communal lounge at our purpose built accommodation. We invite the women in our community flats too. The purpose of the group is for the women to decide what they would like to do - either an activity, talk, discuss an issue or use it as social time to get to know each other. Activities have included cooking, making baubles at Xmas, nature walks, art and crafts, play board games and talked about their experiences of Domestic Abuse.

All women and CYP who register with MDWA have a safety plan - this goes through everything to keep them safe at refuge, fire procedures, security of the building, mobile phone safety, keeping safe at home if they do not live at refuge, keeping safe out and about, keeping safe online, we also go through a session when the women are preparing to leave us, so they know how to stay safe. We work with the children about managing their contacts and trusted people. We will also help at providing equipment like cameras and apps for their phones.

Our Groupwork with women is a 2 hour programme over 6 weeks and is linked to themes of Own my Life but made more accessible as twelve weeks is quite a big commitment when women are in GBV trauma and first start using our service. 25 women were involved on the group programmes - we also ran Own My Life as well. Some of our groupwork topics include safety planning, cycle of abuse, understanding risk, understanding trauma and what is domestic abuse and GBV.

Our CYP worker who has just successfully completed her 12 week induction and probation period is carrying a caseload of 15 as she is still new in post.

Each CYP in our safe accommodation will be risk assessed have a baseline outcome star evaluation, our CYP worker will work with them using emotions journals and relationship building to foster individual, tailor made support sessions for our CYP in refuge. Support is person centred and approached by assessing individual needs. Support plans are provided for each child and are updated on a weekly basis by the CYP worker who will carry out 1-2-1 sessions with them to meet their support needs. We also will now be able to provide group support for our CYPs. We address the topic of domestic abuse with our CYP helping them understand what domestic abuse is. We do this in an age appropriate way using tailored resources for each child and cover types of domestic abuse, impacts of domestic abuse and how to recognise domestic abuse. This is done by helping children understand domestic abuse in the context of their own lives and support them to share their experiences and have them validated by the CYP worker.

During this period the CYP worker held several activity days for the CYP in our safe accommodation including one on Pancake Day - the aim of this was to bring the children in our refuge together in a safe environment and for them to have a fun experience taking part in social activities. Our CYP worker bought all the pancake ingredients and used the communal area in refuge for the children to come together as a group to learn and to play together while making pancakes - see the CYP evidence attached.

**Report of the Trustees
for the Year Ended 31 March 2025**

Our CYP worker during this period in refuge has also been concentrating on supporting siblings. The focus here has been on building the confidence and positive interactions, play and relationships between siblings as these relationships have been impacted by their experience of domestic abuse causing anxiety, strain in their sibling relationships and behavioural issues both at home in refuge and at school.

Some Quotes:

100% of women attending the groups enjoyed the programme and said our staff/trainers were very supportive, engaging, empathetic and perfect at their jobs.

"The group makes me feel, confident, relaxed and safe."

"The group has taught me ways my abuse manifested and the impacts it had on me."

"You're my life jacket" - quote from AL Feb 2025

"I feel I am safe everywhere, especially with my Mum and at school. If I did not feel safe, I would tell my Mum, my Teacher or my Support Worker. I feel safe in refuge."

"I have been learning more about what abuse and what domestic abuse is. I talk about this with Lisa my CYP worker, we do work sheets, draw and talk. I like playing the peace path game. This is fun and it helps me understand."

"I understand what a healthy relationship is now, and I am learning with my support worker, you must be kind, and you put your love with respect. It is not healthy if you hit and shout at people. It is right to treat your family and friends nicely."

STRATEGIC REPORT

Financial position

The statement of financial activity shows a net surplus for the year of £49,004 (2024 showed a net deficit of £51,517). The trustees and management will continue to aim to secure adequate funding to ensure the continuity of service delivery and closely manage costs to maximise the benefit from the funding secured.

Overall reserves at the year end were £73,729 of which £nil were restricted.

Principal funding sources

The charity's main sources of funding, from Scottish Government through the Delivering Equally Safe Fund and North Lanarkshire Council Housing Support. Other grants paid to the charity come from The Robertson Trust, Volant Charitable Trust, Circle Fund and 100 Days Fund.

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.

**Report of the Trustees
for the Year Ended 31 March 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

Care Inspectorate - Duty of Candour

There have been no Duty of Candour incidents throughout the year to report.

Organisational structure

An Interim Change Manager was appointed in August 2024 to develop an Action Plan for the Organisation focusing on Governance, finance and operational changes. This was required to stabilise the organisation's financial position and to ensure its future direction.

The Interim Change Manager agreed an Action Plan with our Accountants, Auditors and key funders like Inspiring Scotland and The Robertson Trust. We recently applied to The Robertson Trust for further funding to continue our journey towards financial stabilisation for the Organisation and were successful in our application. This was for unrestricted funding but can be used to offset the Lead Officer salary which is not fully funded by DES.

There have been some challenges in terms of staffing as well as financial for the organisation during the year. When the Change Manager came in, in Aug 24, there were 3 vacancies to an already very small team of staff. We had to prioritise the Women's Service even though we also needed the CYP Worker vacancy - we also had the Manager vacancy but could not fill that until the organisation was financially stable.

From Aug-December we gradually filled the vacancies and inducted the staff and we finally in January recruited our CYP worker. She has now completed her probation period.

Since January 25 the organisation has been in a positive cashflow. The overdraft is still in place but is not being used. The organisation is in a more stable position, but it needs to be very carefully managed.

The Organisation is also looking to strengthen its Board and has currently recruited four new Board Members.

The property which MDWA own - Campbell Street had to be put on the market but there is now an offer which has been accepted by the Board. It may take a while for the sale to complete but it is very positive that an offer has been received.

With the sale of Campbell Street the organisation will also be able to meet its commitment of maintaining its current refuge properties which are in need of some refurbishment. The sale will also provide some financial reserves.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC289607 (Scotland)

Registered Charity number

SCO22169

**Report of the Trustees
for the Year Ended 31 March 2025**

Registered office

Unit 4, Suite 1A Flemington Court
Flemington Industrial Estate
Craigneuk Street
Motherwell
Lanarkshire
ML1 2NT

Trustees

Ms A Robertson (resigned 11.11.24)
Ms S A McGleish (resigned 22.9.25)
Ms L H Hughes (resigned 25.6.25)
Ms M T Taylor (resigned 2.9.24)
M Rennie (appointed 2.9.24) (resigned 25.6.25)
F Lovatt (appointed 2.9.24) (resigned 22.9.25)
Mrs T L Main (appointed 25.6.25)
L Gracie (appointed 7.4.25)
R Heathcote (appointed 22.9.25)

Company Secretary

G P Keeper

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).

**Report of the Trustees
for the Year Ended 31 March 2025**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the 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 Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial 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.

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 19 December 2025 and signed on the board's behalf by:

L Gracie - 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 2025 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 2025 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.

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

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.

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.

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

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 our 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 from 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

19 December 2025

MOTHERWELL & DISTRICT WOMEN'S AID

Statement of Financial Activities for the Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	504,120	-	504,120	562,476
Other trading activities	3	8	-	8	-
Total		<u>504,128</u>	<u>-</u>	<u>504,128</u>	<u>562,476</u>
EXPENDITURE ON					
Raising funds	4	5,004	-	5,004	11,744
Charitable activities	5				
Refuge costs for women & children		341,295	-	341,295	538,827
Other		108,825	-	108,825	63,422
Total		<u>455,124</u>	<u>-</u>	<u>455,124</u>	<u>613,993</u>
NET INCOME/(EXPENDITURE)		49,004	-	49,004	(51,517)
RECONCILIATION OF FUNDS					
Total funds brought forward		24,725	-	24,725	76,242
TOTAL FUNDS CARRIED FORWARD		<u>73,729</u>	<u>-</u>	<u>73,729</u>	<u>24,725</u>

The notes form part of these financial statements

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

Balance Sheet
31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	11	141,797	-	141,797	143,804
CURRENT ASSETS					
Debtors	12	5,321	-	5,321	8,963
Cash at bank		<u>37,822</u>	<u>-</u>	<u>37,822</u>	<u>4</u>
		43,143	-	43,143	8,967
CREDITORS					
Amounts falling due within one year	13	(100,969)	-	(100,969)	(108,659)
NET CURRENT ASSETS		<u>(57,826)</u>	<u>-</u>	<u>(57,826)</u>	<u>(99,692)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		83,971	-	83,971	44,112
CREDITORS					
Amounts falling due after more than one year	14	(10,242)	-	(10,242)	(19,387)
NET ASSETS		<u>73,729</u>	<u>-</u>	<u>73,729</u>	<u>24,725</u>
FUNDS	17				
Unrestricted funds				<u>73,729</u>	<u>24,725</u>
TOTAL FUNDS				<u>73,729</u>	<u>24,725</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19 December 2025 and were signed on its behalf by:

L Gracie - Trustee

MOTHERWELL & DISTRICT WOMEN'S AID

Cash Flow Statement for the Year Ended 31 March 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	94,722	(21,274)
Interest paid		<u>(2,997)</u>	<u>(3,831)</u>
Net cash provided by/(used in) operating activities		<u>91,725</u>	<u>(25,105)</u>
Cash flows from financing activities			
Loan repayments in year		<u>(9,145)</u>	<u>(7,917)</u>
Net cash used in financing activities		<u>(9,145)</u>	<u>(7,917)</u>
Change in cash and cash equivalents in the reporting period		<u>82,580</u>	<u>(33,022)</u>
Cash and cash equivalents at the beginning of the reporting period	2	<u>(44,758)</u>	<u>(11,736)</u>
Cash and cash equivalents at the end of the reporting period	2	<u>37,822</u>	<u>(44,758)</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 2025

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	49,004	(51,517)
Adjustments for:		
Depreciation charges	2,007	7,913
Interest paid	2,997	3,831
Decrease/(increase) in debtors	3,642	(7,430)
Increase in creditors	37,072	25,929
Net cash provided by/(used in) operations	<u>94,722</u>	<u>(21,274)</u>

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2025 £	2024 £
Notice deposits (less than 3 months)	37,822	4
Overdrafts included in bank loans and overdrafts falling due within one year	-	(44,762)
Total cash and cash equivalents	<u>37,822</u>	<u>(44,758)</u>

3. ANALYSIS OF CHANGES IN NET (DEBT)/FUNDS

	At 1.4.24 £	Cash flow £	At 31.3.25 £
Net cash			
Cash at bank	4	37,818	37,822
Bank overdraft	(44,762)	44,762	-
	<u>(44,758)</u>	<u>82,580</u>	<u>37,822</u>
Debt			
Debts falling due within 1 year	(8,759)	-	(8,759)
Debts falling due after 1 year	(19,387)	9,145	(10,242)
	<u>(28,146)</u>	<u>9,145</u>	<u>(19,001)</u>
Total	<u>(72,904)</u>	<u>91,725</u>	<u>18,821</u>

**Notes to the Financial Statements
for the Year Ended 31 March 2025**

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.

MOTHERWELL & DISTRICT WOMEN'S AID

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES - continued

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.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	4,475	820
Grants from other charities	49,000	59,000
Donated services and facilities	213,799	237,080
NLC Housing & Support	207,966	240,242
Scottish Womens Aid	28,880	25,334
	<u>504,120</u>	<u>562,476</u>

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Bank interest received	<u>8</u>	<u>-</u>

4. RAISING FUNDS

Raising donations and legacies

	2025	2024
	£	£
Support costs	<u>-</u>	<u>3,831</u>

Investment management costs

	2025	2024
	£	£
Support costs	<u>5,004</u>	<u>7,913</u>
Aggregate amounts	<u>5,004</u>	<u>11,744</u>

MOTHERWELL & DISTRICT WOMEN'S AID

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Refuge costs for women & children	<u>315,739</u>	<u>25,556</u>	<u>341,295</u>

6. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Investment management costs	-	5,004	-	5,004
Refuge costs for women & children	<u>14,224</u>	<u>1,106</u>	<u>10,226</u>	<u>25,556</u>
	<u>14,224</u>	<u>6,110</u>	<u>10,226</u>	<u>30,560</u>

7. NET INCOME/(EXPENDITURE)

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

	2025 £	2024 £
Auditors' remuneration	5,760	4,685
Depreciation - owned assets	2,007	7,913
Hire of plant and machinery	<u>25,559</u>	<u>18,792</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

MOTHERWELL & DISTRICT WOMEN'S AID

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

9. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	196,162	275,694
Social security costs	14,815	25,085
Other pension costs	4,603	5,540
	<u>215,580</u>	<u>306,319</u>

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

	2025	2024
Senior management	-	1
Office manager	1	1
Staff support	5	5
	<u>6</u>	<u>7</u>

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

	2025	2024
£60,001 - £70,000	1	-
£80,001 - £90,000	-	1
£90,001 - £100,000	-	1
	<u>1</u>	<u>2</u>

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	<u>562,476</u>	<u>-</u>	<u>562,476</u>
EXPENDITURE ON			
Raising funds	11,744	-	11,744
Charitable activities			
Refuge costs for women & children	538,827	-	538,827
Other	<u>63,422</u>	<u>-</u>	<u>63,422</u>
Total	<u>613,993</u>	<u>-</u>	<u>613,993</u>
NET INCOME/(EXPENDITURE)	(51,517)	-	(51,517)

MOTHERWELL & DISTRICT WOMEN'S AID

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued			
	Unrestricted fund £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	76,242	-	76,242
TOTAL FUNDS CARRIED FORWARD	<u>24,725</u>	<u>-</u>	<u>24,725</u>
11. TANGIBLE FIXED ASSETS			
	Freehold property £	Computer equipment £	Totals £
COST			
At 1 April 2024 and 31 March 2025	<u>153,765</u>	<u>39,579</u>	<u>193,344</u>
DEPRECIATION			
At 1 April 2024	11,824	37,716	49,540
Charge for year	<u>1,075</u>	<u>932</u>	<u>2,007</u>
At 31 March 2025	<u>12,899</u>	<u>38,648</u>	<u>51,547</u>
NET BOOK VALUE			
At 31 March 2025	<u>140,866</u>	<u>931</u>	<u>141,797</u>
At 31 March 2024	<u>141,941</u>	<u>1,863</u>	<u>143,804</u>
12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		2025	2024
		£	£
Prepayments		<u>5,321</u>	<u>8,963</u>

MOTHERWELL & DISTRICT WOMEN'S AID

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Bank loans and overdrafts (see note 15)	8,759	53,521
Trade creditors	17	18,882
Social security and other taxes	4,105	9,237
Net wages due	-	14,029
Pensions due	799	913
Other creditors	59,018	2,569
Deferred income	27,161	-
Accrued expenses	1,110	9,508
	<u>100,969</u>	<u>108,659</u>

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

	2025	2024
	£	£
Bank loans (see note 15)	<u>10,242</u>	<u>19,387</u>

15. LOANS

An analysis of the maturity of loans is given below:

	2025	2024
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	-	44,762
Bank loans	<u>8,759</u>	<u>8,759</u>
	<u>8,759</u>	<u>53,521</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>10,242</u>	<u>17,518</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>-</u>	<u>1,869</u>

MOTHERWELL & DISTRICT WOMEN'S AID

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

16. SECURED DEBTS

The following secured debts are included within creditors:

	2025	2024
	£	£
Bank overdraft	-	44,762
Bank loans	19,001	28,146
	<u>19,001</u>	<u>72,908</u>

Bank loans and overdraft are secured over the company's land and buildings.

17. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	24,725	49,004	73,729
TOTAL FUNDS	<u>24,725</u>	<u>49,004</u>	<u>73,729</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	504,128	(455,124)	49,004
TOTAL FUNDS	<u>504,128</u>	<u>(455,124)</u>	<u>49,004</u>

MOTHERWELL & DISTRICT WOMEN'S AID

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	76,242	(51,517)	24,725
TOTAL FUNDS	<u>76,242</u>	<u>(51,517)</u>	<u>24,725</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	562,476	(613,993)	(51,517)
TOTAL FUNDS	<u>562,476</u>	<u>(613,993)</u>	<u>(51,517)</u>

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	76,242	(2,513)	73,729
TOTAL FUNDS	<u>76,242</u>	<u>(2,513)</u>	<u>73,729</u>

MOTHERWELL & DISTRICT WOMEN'S AID

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,066,604	(1,069,117)	(2,513)
TOTAL FUNDS	<u>1,066,604</u>	<u>(1,069,117)</u>	<u>(2,513)</u>

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

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.