

**EDINBURGH WOMEN'S AID LIMITED**  
**(a company limited by guarantee)**

**Report and Financial Statements**

**Year ended 31 March 2025**

**Charity No: SC028301**  
**Company No: SC237521**

## EDINBURGH WOMEN'S AID LIMITED

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## **EDINBURGH WOMEN'S AID LIMITED**

### **REPORT OF THE TRUSTEES**

#### **YEAR ENDED 31 MARCH 2025**

The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ending 31 March 2025, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **Chairperson's Report 2024/25**

Well done and thanks to the staff and Board who have worked exceptionally hard over the last 12 months – a busy and challenging time for all. We are fortunate to have such a dedicated, resilient and talented staff team as well as a supportive board who contribute a huge amount to the strategic direction of the organisation. I am extremely proud to be the Chairperson of Edinburgh Women's Aid - a remarkable organisation staffed by committed women working to eliminate violence against women and children.

We hope that this report will give you an idea of the wide range of services which Edinburgh Women's Aid provide to the women, children and young people in our city who have been affected by domestic abuse. We are proud of our achievements in 2024/25 and very grateful to everyone who has helped fund the various services which we provide.

We are very thankful for the ongoing funding we have received from The Scottish Government and The City of Edinburgh Council, as well as numerous trusts and grant-making organisations. Thank you for enabling us to provide crucial support services to the women and children who need them. We have also received enormous support from the local community and have benefitted from many fundraising challenges, workplace charity initiatives and individual donations – we are so grateful to everyone who has supported us in some way.

None of this would be possible without the compassion, commitment and skill of our staff team and our Board members. I am extremely grateful to them all for their dedication over this last year. As ever, it is an honour to work with the women of Edinburgh Women's Aid and be part of the ongoing challenge of eliminating domestic abuse.

#### **Objectives and activities**

##### Purpose

The purpose of the company is wholly charitable. In particular, the purpose is to meet the needs of women and children who are affected by domestic abuse, in any of its forms, perpetrated by a partner or ex-partner of either sex.

##### Aims and activities

The principal aim of Edinburgh Women's Aid is to provide information, support, crisis counselling and, where appropriate, temporary accommodation, to women, children and young people who are affected by or at risk of domestic abuse. Edinburgh Women's Aid also aims to raise awareness of issues in relation to domestic abuse and to work with other organisations to develop strategies to address these issues.

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### REPORT OF THE TRUSTEES

#### YEAR ENDED 31 MARCH 2025

These aims are achieved by the activities noted in the Achievement and Performance section.

We measure success in meeting our aims through:

- Measuring the number of women and children who use our range of services
- Achieving a high occupancy percentage for our refuges
- Measuring the number of women and children who indicate that things have improved for them on their support plan
- Receiving scores of 'good' or above in our Care Inspectorate inspections
- Receiving positive feedback on our reports from our funders
- Positive feedback from women and children regarding their interaction with our services.

#### Achievements and performance

In order to achieve the above aims, in 2024/25 Edinburgh Women's Aid offered a range of services, which included: -

- Telephone helpline: Our crisis phone line was open from 9.00am to 5.00pm on Monday, Wednesday, Thursday and Friday (offering three-hours per day additional support time); 10.00 am – 7.00 pm on Tuesday and 10.00am to 1.00pm on Saturday. An answerphone picks up calls received outside of these hours and gives the number of the National Domestic Abuse and Forced Marriage Helpline, which operates 24-hrs.
- 1:1 Crisis Support: Our drop-in service with no appointment necessary providing face to face support is available 10.00am - 3.00pm Monday, Wednesday, Thursday and Friday; 10.00am – 7.00pm on Tuesdays; and 10.00am – 1.00pm on Saturdays. **1056 women used our Women's Crisis Support Services in 2024/25, either by telephone or face to face, an increase of over 7% from the previous year. 991 of these were new to the service.**
- Our localities support workers continued to provide support in their local areas, this service is available by telephone, online and in face to face meetings. This service provides support to women who need long term ongoing support in their local area and works closely with locality partners such as housing, education, health and police. **202 women received one to one support from a locality keyworker in 2024/25, 96 of whom were new to the service.**
- Refuge accommodation. Where appropriate, Edinburgh Women's Aid offers safe, temporary accommodation to women and any accompanying children and young people who are homeless due to domestic abuse. There are two types of accommodation available, shared and individual flats. In normal circumstances shared accommodation involves up to four women/families sharing a house. Families have their own bedrooms, whilst the kitchen and other facilities are shared. This year we expanded our refuge offering by adding a further eight individual properties to the refuge estate. This allows for more woman and their children safe housing options.

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#### Achievements and performance (continued)

- In addition to shared refuge, we have a property with eight individual flats together with an office and communal area. These flats are for women who may have additional needs such as physical/mental health, dependency and/or significant safety issues, and have 24-hour staff support. This service offers more intense support and works closely with external agencies to maximise long term goals. **47 women and 34 children found a safe place to stay in our refuges in 2024/25.**
- Edinburgh Women's Aid has always recognised the impact of domestic abuse on children and young people and provides support for them both in refuge and when moving on into permanent accommodation, to help them deal with recovery from abuse and with the difficult changes within their family environment. **34 children stayed in refuge in 2024/25 and received specialist children's support while there, and after moving on if they wished.**
- We also recognise that children and young people affected by domestic abuse may be in situations where their mother has not sought help or is not living in refuge. As such, we provide an outreach service based in Edinburgh localities often providing support to children and young people in their schools. **130 children received support through our outreach service in 2024/25, an increase of more than 20% on the previous year.**
- The MARDA project supports mothers to support their children's recovery and to rebuild their relationship after abuse. **52 mothers completed MARDA programmes in 2024/25.**
- Our Children's Rights and Advocacy Service works with children and young people who wish their voices to be heard in areas that affect their lives. Often these are children affected by court interventions in their lives due to domestic abuse. **Our Children's Rights and Advocacy worker supported 45 CYP in 2024/25.**
- **Our children's art therapy project supported 12 children to make sense of their experiences and to recover from abuse.** Sadly, due to a lack of funding we had to close this service in March 2025.
- Our Edinburgh Domestic Abuse Court Service (EDDACS) service provides support to women after police call-out where the perpetrator has been taken into custody and enters the Edinburgh Domestic Abuse Court process. This is an independent court support service that provides support and information to women at the earliest opportunity, and also carries out a risk assessment and safety plan to identify interventions to reduce or manage risk. **701 women used the EDDACS service in 2024/25.**
- **In 2024/25 78 women engaged with our Works 4 Women Project (W4W).** This project provides employability support through groupwork and 1:1 individualised support to women from Edinburgh Women's Aid and Shakti Women's Aid.
- **Peer Support Service** – this service aims to build confidence in women who have used our services and who are looking to move forward with their lives. **52 women attended peer support sessions in 2024/25.**

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### REPORT OF THE TRUSTEES

#### YEAR ENDED 31 MARCH 2025

##### Achievements and performance (continued)

- **Complex Needs Service** – launched on 1 April 2023 In the 2024/25 year, **our complex needs services supported 62 women** who were dealing with the additional health consequences of domestic abuse, such as mental ill health or substance misuse.
- **The Civil Legal Support Service** - launched in September 2023, is a vital partnership between Scottish Women's Aid (SWA), Edinburgh Women's Aid (EWA), and Baker Gostelow Family Law. This collaboration is designed to provide rapid and accessible legal advice, interventions, and services to women and children affected by domestic abuse, addressing a critical gap in existing support structures. **378 women were referred for specialist legal assistance in the year 2024/25.**
- **Housing Policy Project** – launched in February 2024, with funding from Nationwide Building Society, this project aims to improve policy implementation, aiming to prevent homelessness and enhance housing options for women affected by domestic abuse. **In 2024/25 66 women were supported through this service.**
- Edinburgh Women's Aid knows that the issues around domestic abuse cannot be addressed unless all agencies take them into consideration. In order to do this, we are leading or active members of many partnership forums. **We are:**
  - o **Vice Chair of ESEC - the Equally Safe (Edinburgh) Committee (previously known as Edinburgh Violence against Women Partnership).**
  - o **The co-ordinating agency and co-chair for Edinburgh MARAC;**
  - o **Third sector representatives in Edinburgh's MATAc and DSDAS decision making forum.**
  - o **Active participants in Police Scotland's Domestic Abuse Co-ordination Unit Group, Edinburgh's Multi-agency Domestic Abuse Training Steering Group and various ESEC short-life and working groups as required.**
- As a partner in the multi-agency tasking and co-ordinating (MATAc) meetings, which are co-ordinated by Police Scotland with the aim of holding high tariff perpetrators to account. In 2024/25 we took part in all **13 Edinburgh MATAc meetings sharing information to support the safety of women and their children.**
- We co-ordinate and co-chair the Edinburgh Multi-Agency Risk Assessment Conference (MARAC) for high risk cases of domestic abuse. **13 MARACs were held in Edinburgh in 2024/25.**
- Edinburgh Women's Aid continues its involvement in the Domestic Abuse Disclosure Scheme, which meets weekly to discuss whether a history of domestic abuse should be disclosed to a new partner. **52 DSDAS decision making forums were held in 2025 which made decisions to disclose previous abuse on hundreds of applications.**
- We aim to strengthen relationships with colleges, universities and third sector agencies. In this financial year we hosted counsellors and continued our ongoing partnership PhD, while successfully applying for funding for a second PhD with University of Edinburgh.

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##### Achievements and performance (continued)

- We also engaged with young people through the Youth & Philanthropy Initiative (YPI) in schools, sessions to school pupils across Edinburgh. These sessions empowered students to educate their peers and school staff on domestic abuse, fostering a deeper understanding of the issue.
- We continued with our strategic commitment to raising the voices of women and children affected by domestic abuse through our participation in applied research. Our PhD studentship, in partnership with the University of Edinburgh Social Work department, progressed successfully into its final year and data collection ran through the last quarter of 2024/25. This year, we continued our participation a range of Scottish Government research, working groups and consultations including into Economic Abuse; the review of MARAC nationally; the interface between Civil and Criminal Justice in cases of domestic abuse. In addition, we will present with University of Edinburgh and international partners on research in domestic abuse shelters at the European Conference on Domestic Violence in September 2025.
- Our Housing Support service was inspected by the Care Inspectorate in 2024 and gained grade 6 (excellent) in our service delivery and grade 5 (very good) in our staffing.
- In 2024/25 women continued to feel the effects of rising prices and economic hardship. **We purchased supermarket vouchers, bus vouchers and safety equipment to the value of £32,022 to distribute directly to women in need.**
- In 2024/25 Edinburgh Women's Aid received 3 complaints, two of which were fully investigated and responses provided to complainants. Due to a lack of information provided we were unable to investigate one complaint and communication to that effect was sent to the complainant.

##### Finance Report

For the year ending 31 March 2025, Edinburgh Women's Aid reported total income of £2,347,309 (2024: £2,169,177), an increase of 8% over the previous year, as a result of increased Charitable Activities.

The net movement in funds for the year was a surplus of £207,655 (2024: deficit of £96,331). General unrestricted reserves stood at £655,417 (2024: £503,396), designated reserves stood at £395,166 (2024: £347,198) and restricted funds stood at £158,866 (2024: £151,200). Total reserves were therefore £1,209,449 (2024: £1,001,794) at the year end.

The Trustees and staff have taken all necessary steps to ensure that we are operating at maximum efficiency, with all operational costs under tight scrutiny. Furthermore, Edinburgh Women's Aid has been looking at new ways of income generation. The Board continues to evaluate new proposals for services as well as operational efficiencies.

## **EDINBURGH WOMEN'S AID LIMITED**

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#### **Funding**

Edinburgh Women's Aid is primarily funded by the CEC (Services for Communities) and the SG through its Delivering Equally Safe Funding stream. CEC provided 33% of our total funding in 2024/25, amount received is consistent to previous year. In the previous year our CEC contracts were put out to competitive tender and we were successful in all of our bids to provide domestic abuse services in Edinburgh. The contract we were awarded runs from April 2023 – April 2028, with potential to be extended to 2033.

Income from housing increased to £634,232 this year, due to the higher number of properties managed by the charity. Housing benefit remains a challenge to forecast because of the unpredictable nature of our services and the unpredictability of women using the service's eligibility.

#### **Reserves Policy**

Edinburgh Women's Aid Reserves policy is to ensure sufficient levels of reserves to enable operating activities to be maintained, taking account of potential risks and contingencies that may arise from time to time.

The Trustees must also take into account the risk of funding cuts and the immediate impact this could have on the services of the organisation. As such, the Trustees estimate the following contingencies in the event of an unexpected loss of funding from our largest funding contributor:-

- Three months of operating costs (approximately £575,000) to enable the organisation to remain operational while services are reviewed or wound down, or for alternative funding sources to be explored.
- £135,000 to provide for the statutory redundancy pay for impacted employees.
- £15,000 to provide for the cost of moving the Edinburgh Women's Aid offices to a smaller location if necessary, or for the windup of the Cheyne Street premises.
- £45,000 to cover additional three months' salaries for the CEO and finance and administrative staff to enable transitional management to secure alternative financing.

The Board believe the target Operating Reserve (as list above) should be £770,000. At the year-end there are Operating Reserves of £655,417 or approximately 3 months of operating expenses plus a contribution towards the other costs. As the general unrestricted fund is currently below target, the Board will review the existing policy in the coming year, with any changes reflected in the 2025/26 accounts.

#### Designated Funds

##### **Building and Capital Asset Reserve:**

The Building and Capital Asset Reserve is intended to provide a ready source of funds for repair of Edinburgh Women's Aid's premises, including furniture, fixtures, automobiles and equipment necessary for the effective operation of the organisation. The target amount of the Building and Capital Asset Reserve is £395,200, accounted for as follows:-

- £10,000 for property repairs
- £3,200 for the digitalisation of the organisation



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#### **YEAR ENDED 31 MARCH 2025**

- £201,000 representing the cost of the property purchased that will be used as an owned refuge.
- £181,000 for the standard refuge kits, which represents the costs of fully replacing the equipment in the refuges.

#### *Project Funds:*

These are funds set aside by the directors to fund specific projects and job positions as current funding comes to an end so that services are not stopped or to expand services in the particular area, such as the support of an apprentice to EDDACS service for the next two years.

Edinburgh Women's Aid has a risk register that is monitored by the board of directors.

The principle risks and uncertainties facing the charity are:

- Loss of major contracts
- The impact of standstill funding from our two major funders.

We are mitigating these risks by:

- Fully engaging in the review of domestic abuse services and focussing on maintaining and promoting its excellent reputation as a specialist provider of services.
- Expanding its funding base through grant applications and developing partnerships.
- Developing alternative business models to mitigate against reduced or standstill income.

#### **Plans for Future Periods**

In 2024/25 Edinburgh Women's Aid continued, as with all third sector organisations, to face the challenge of maintaining and developing services in an environment of austerity. The generosity of the Scottish Government and of our many supporters enabled us to continue to deliver and develop our services in extremely difficult circumstances. We remain concerned about the impact of the cost of living crisis.

In 2024 we began the development of our next five-year strategy, which will run from 2025-2030. We worked with staff, service users and the board to review our progress on our previous strategy, and to identify our goals to 2030. We propose continuation of our core services and prioritisation of the development of services for younger women and secondary school age girls and the development of our digital offering to potential service users and other partners.

## **EDINBURGH WOMEN'S AID LIMITED**

### **REPORT OF THE TRUSTEES**

#### **YEAR ENDED 31 MARCH 2025**

#### **Structure, Governance and Management**

##### **Governing Document**

Edinburgh Women's Aid Limited is a charitable company limited by guarantee, incorporated on 1 October 2002. 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 members are required to contribute an amount not exceeding £1.

##### **Recruitment and Appointment of Trustees**

The Trustees of the charity, who are also Directors for the purposes of Company Law, under the Company's Articles are known as the Board of Trustees. The Memorandum and Articles of Association set out the requirements regarding the charity's Trustees, as follows: -

- The number of Trustees shall be no less than three.
- The Board shall comprise nominated, elected and co-opted members.

##### **Trustees' Induction and Training**

The Trustees are familiar with the practical work of the charity. New Trustees are given copies of the Memorandum, Articles of Association, the latest financial statements and Annual report, and previous meeting documents, including minutes of Trustees meetings. Trustees are provided with domestic abuse training and safeguarding training internally and are offered trustee training from external agencies, including EVOC.

##### **Members of the board of Trustees**

Members of the Board of Trustees, who are Directors for the purpose of company law and Trustees for the purpose of charity law, who served during the year and up to the date of this report, are set out on page 9. Members of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up. The total number of such guarantees at 31 March 2025 was ten.

##### **Pay and Remuneration of Key Personnel**

Senior and Management staff are remunerated in line with industry norms. Salaries are reviewed annually and a cost of living pay award was made to all staff.

# EDINBURGH WOMEN'S AID LIMITED

## REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2025

### Legal and administrative information

<b>Company Number</b>	SC237521	
<b>Charity Number</b>	SC028301	
<b>Board of Directors/Trustees</b>	Morag Waller	Chairperson, resigned 3 December 2024 *
	Jessica MacDonald	Vice chair to, Chairperson from 3 December
2024	Rachel Hindson	Resigned 27 September 2025
	Lynn Dewar	Treasurer
	Julie Moran	Resigned 3 December 2024 *
	Claire Patullo	Resigned 5 June 2024
	Danielle Trudeau	Vice chair from 3 December 2024
	Fiona Bowen	Resigned 29 August 2024
	Hannah Gibson	
	Catherine Heggie	
	Martina Balaam	Appointed 3 December 2024 and resigned 27 September 2025
	Kristine Bird (Steele)	Appointed 3 December 2024
	Kirsty Steele	Appointed 3 December 2024
	Margaret Yeaman	Appointed 3 December 2024

\*resigned at the end of their six year term of office

<b>Company Secretary</b>	Linda Rodgers	
<b>Key Management Personnel</b>	Linda Rodgers	Chief Executive Officer
	Karen Griffiths	Deputy CEO
	Julie MacDonald	Operational Manager (resigned 28 <sup>th</sup> October 2025)
	Sinead Welsh	Operational Manager
	Margaret Patrizio	Administration Manager
	Debbie Hunter	Fundraising Manager (resigned 30 <sup>th</sup> October 2024)
	Nicola Dhanda	Finance Manager
<b>Registered Office and Operational Address</b>	4 Cheyne Street Edinburgh, EH4 1JB	
<b>Senior Statutory Auditor</b>	Kevin Cattnach	
<b>Statutory Auditor</b>	Whitelaw Wells Chartered Accountants & Statutory Auditors 9 Ainslie Place, Edinburgh, EH3 6AT	
<b>Bankers</b>	Unity Trust Bank plc Nine Brindley Place 4 Oozells Square Birmingham, B1 2HB	

## **EDINBURGH WOMEN'S AID LIMITED**

### **REPORT OF THE TRUSTEES**

**YEAR ENDED 31 MARCH 2025**

#### **RESPONSIBILITIES OF THE TRUSTEES**

The Directors are responsible for preparing the Directors' Annual Report and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Directors to prepare financial statements for each financial year that give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed; subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charitable company will continue on that basis.

The Directors are responsible for maintaining 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, the Charities & Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Directors 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.

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

#### **Statement as to disclosure of information to auditors**

So far as the Directors are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware, and each Director has taken all the steps she ought to have taken as a Director in order to make herself aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

#### **AUDITORS**

A resolution to re-appoint Whitelaw Wells as Accountants and Auditors for the ensuing year will be proposed at the Annual General Meeting.

This report has been prepared in accordance with SORP and in accordance with the special provisions of Part 15 of the Companies Act 2006 applicable to small companies. Approved by and authorised for issue by the board of directors on 3 December 2025 and signed on their behalf by:-



**Jessica MacDonald (Chairperson), Trustee**

## **EDINBURGH WOMEN'S AID LIMITED**

### **INDEPENDENT REPORT OF THE AUDITORS TO THE BOARD OF TRUSTEES**

#### **YEAR ENDED 31 MARCH 2025**

##### **Opinion**

We have audited the financial statements of Edinburgh Women's Aid Limited for the Year ended 31 March 2025, which comprise the Statement of Financial Activities (incorporating the Income and Expenditure Account), the Balance Sheet, 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, including FRS102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

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

##### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs UK) and applicable law. Our responsibilities under those standards are further described in the 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 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 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 other information comprises the information in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is 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.

## **EDINBURGH WOMEN'S AID LIMITED**

### **INDEPENDENT REPORT OF THE AUDITORS TO THE BOARD OF TRUSTEES**

#### **YEAR ENDED 31 MARCH 2025**

We have nothing to report in this regard.

#### **Opinions on 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 directors' report, prepared for the purposes of company law and included 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 directors' report, included with 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 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 directors' report, included in the report of the trustees.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006, Charities and Trustees Investment (Scotland) Act 2005 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
- The financial statements are not in agreement with the accounting records; 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; or

the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report, included within report of the trustees, and from the requirement to prepare a strategic

#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 10, 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.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with 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 an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

## EDINBURGH WOMEN'S AID LIMITED

### INDEPENDENT REPORT OF THE AUDITORS TO THE BOARD OF TRUSTEES

#### YEAR ENDED 31 MARCH 2025

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error.

From enquiries of those charged with governance, it was determined that the risk of material misstatement from fraud was low with little scope for fraud to occur. Our audit testing is designed to detect material misstatements from fraud where there is not high level collusion.


Our audit testing was designed to detect material misstatements from other irregularities that result from error where there is not high level concealment of the error. In this regard the following audit work was undertaken: applicable laws and regulations were considered, reviewed and discussed with management; senior management meeting minutes were reviewed; internal controls were reviewed; and journals were reviewed. From this audit testing it was determined that the risk of material misstatement in this regard was low.

We performed income and expenditure testing which was designed to identify any irregularities as a result of mistakes or human error. From this audit testing it was determined that the risk of material misstatement in this regard was low.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

#### Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and the trustees, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005, regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



**Kevin Cattnach**

**Senior Statutory Auditor**

**for and on behalf of Whitelaw Wells, Statutory Auditor**

**Whitelaw Wells is eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006**

**9 Ainslie Place**

**Edinburgh EH3 6AT**

**3 December 2025**

**EDINBURGH WOMEN'S AID LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)**

**for the Year ended 31 March 2025**

		<b>Unrestricted Funds</b>	<b>Designated Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2025</b>	<b>Total Funds 2024</b>
	<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income and endowments from:</b>						
Donations and legacies	2	106,413	-	22,125	128,538	123,996
Charitable activities						
Grants and housing income	3	751,038	-	1,450,700	2,201,738	2,031,680
Investment income		17,033	-	-	17,033	13,501
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total income</b>		874,484	-	1,472,825	2,347,309	2,169,177
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Expenditure on:</b>						
Raising Funds	4	36,415	-	-	36,415	36,995
Charitable activities						
Women's services	5	552,741	-	1,239,923	1,792,664	1,903,034
Children's services	6	36,705	-	273,870	310,575	325,479
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total expenditure</b>		625,861	-	1,513,793	2,139,654	2,265,508
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net income / (expenditure)</b>		248,623	-	(40,968)	207,655	(96,331)
<b>Gross transfers between funds 16, 17</b>		(88,772)	47,968	40,804	-	-
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net movement in funds</b>		159,851	47,968	(164)	207,655	(96,331)
<b>Total funds brought forward</b>		503,396	347,198	151,200	1,001,794	1,098,125
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total funds carried forward</b>		663,247	395,166	151,036	1,209,449	1,001,794
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

The charity has no recognised gains or losses other than the surplus or deficit for the above financial years.

All of the activities of the charity are classed as continuing

The notes on pages 17 to 33 form part of these financial statements



# EDINBURGH WOMEN'S AID LIMITED

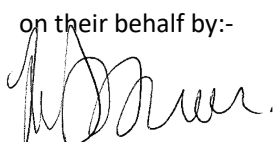
## BALANCE SHEET

as at 31 March 2025

	Note	£	2025 £	2024 £
<b>Fixed assets</b>				
Tangible fixed assets	12		392,651	344,158
<b>Current assets</b>				
Debtors	13	127,869		164,764
Cash at bank and in hand		775,474		602,023
		<hr/>		<hr/>
		903,343		766,787
Creditors: amounts falling due within one year	14	(86,545)		(109,151)
		<hr/>		<hr/>
<b>Net Current Assets</b>			816,798	657,636
			<hr/>	<hr/>
<b>Net Assets</b>			1,209,449	1,001,794
			<hr/>	<hr/>
<b>Unrestricted Funds</b>	16			
General Funds		663,247		503,396
Designated Funds		395,166		347,198
		<hr/>		<hr/>
			1,058,413	850,594
<b>Restricted Funds</b>	17		151,036	151,200
			<hr/>	<hr/>
			1,209,449	1,001,794
			<hr/>	<hr/>

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

These financial statements were approved by the Board of Directors on 3 December 2025 and signed on their behalf by:-



**Jessica MacDonald (Chairperson), Trustee**

**Company Registration No:** SC237521

The notes on pages 17 to 33 form part of these financial statements.

**EDINBURGH WOMEN'S AID LIMITED**

**CASH FLOW STATEMENT**

**For the Year ended 31 March 2025**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
Net cash (used) by operating activities (below)	210,075	(103,221)
<b>Cash flows provided by from investing activities</b>		
Interest received	17,033	13,501
Purchase of property, plant and equipment	(53,657)	(221,761)
Net cash (used) /provided by investing activities	(36,624)	(208,260)
<b>Change in cash and cash equivalents in the year</b>	173,451	(311,481)
Cash and cash equivalents brought forward	602,023	913,504
<b>Cash and cash equivalents carried forward</b>	775,474	602,023
	<hr/>	<hr/>
<b>RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES</b>		
<b>Net movement in funds for the year</b>	207,655	(96,331)
Interest received	(17,033)	(13,501)
Decrease/(increase) in debtors	36,895	(43,401)
(Decrease)/increase in creditors	(22,606)	43,248
Add back depreciation	5,164	6,764
<b>Net cash (used) by operating activities</b>	210,075	(103,221)
	<hr/>	<hr/>
<b>CASH AND CASH EQUIVALENTS</b>		
Instant access bank deposits	775,474	602,023
	<hr/>	<hr/>

The notes on pages 17 to 33 form part of these financial statements.

## EDINBURGH WOMEN'S AID LIMITED

### NOTES TO THE FINANCIAL STATEMENTS

for the Year ended 31 March 2025

#### 1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

##### **Basis of accounting**

The financial statements have been prepared in accordance with 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 (FRS102) (effective 1 January 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity constitutes a public benefit entity under FRS102. Assets and liabilities are initially recorded at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The Trustees consider there are no material uncertainties about the charity's ability to continue as a going concern. The Trustees going concern assessment includes a period of at least 12 months from the date of signing of these financial statements. Accordingly the financial statements have been prepared on a going concern basis.

##### **Grants**

Capital and revenue grants are recognised in full in the Statement of Financial Activities in the year in which they are receivable. Deferred income represents amounts received for future periods and is released to income in the period for which it has been received.

##### **Donations**

Income is received by way of donations, gifts and legacies and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.

##### **Expenditure**

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT. Wherever possible, expenditure is allocated directly to cost of activities in furtherance of charitable objectives or cost of generating funds.

##### **Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include governance costs which support the Trusts activities. These costs have been allocated to expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 7.

##### **Pensions**

The charity operates a Defined Contributions Pension Scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the Scheme.

##### **Operating leases**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against the Statement of Financial Activities on a straight-line-basis over the life of the lease.

# EDINBURGH WOMEN'S AID LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

for the Year ended 31 March 2025

### 1. Accounting Policies (cont)

#### Depreciation

Assets are initially recorded at cost. Depreciation is charged to write off the cost of each asset, less its residual value, over the useful economic life of the asset as follows:-

Fixtures and fittings	20% straight line
Office equipment	33% straight line
Motor vehicles	25% straight line
Tenant improvements	20% straight line

The charity operates a policy of capitalising items costing more than £500. The charity believes that due to the high residual value of the property a depreciation charge in respect of freehold land and buildings would be immaterial and no charge has therefore been made. The high residual value pertaining to freehold land and buildings is estimated on the basis of a history of market values in the area increasing over time, together with commitments to maintain the property in good condition. Where no charge for depreciation is made, an impairment review should be carried out. Such a review has been performed and this shows that the value of the property exceeds the carrying value in the accounts.

#### Funds

Unrestricted funds may be used by the charity at its discretion to meet future capital or revenue expenditure. Designated funds are those unrestricted funds earmarked by the trustees for a specific purpose. Restricted funds are those where the donor has imposed a restriction on the use of the fund. Expenditure, which meets these criteria, is charged to the fund.

#### Provisions

Provisions are recognised when the charity has a present obligation as a result of a past event, it is probable that a transfer of economic benefit will be required to settle the obligations and a reliable estimate can be made of the amount of the obligation.

#### Judgements and key sources of estimation uncertainty

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

### 2. Donations and legacies

	Unrestricted Funds	Restricted Funds	2025 Total Funds	2024 Total Funds
	£	£	£	£
Donations	106,413	22,125	128,538	123,996
	<hr/>	<hr/>	<hr/>	<hr/>
	106,413	22,125	128,538	123,996
	<hr/>	<hr/>	<hr/>	<hr/>

Income from donations and appeals was £128,538 (2024: £124,806) of which £106,413 (2024: £89,092) was unrestricted and £22,125 (2024: £34,904) was restricted.

# EDINBURGH WOMEN'S AID LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

for the Year ended 31 March 2025

3. Income from Charitable Activities	Unrestricted Funds	Restricted Funds	2025 Total Funds	2024 Total Funds
	£	£	£	£
<b>Grants and donations:</b>				
The City of Edinburgh Council – Children and families	-	78,446	78,446	72,121
CEC - Housing Support	-	501,642	501,642	461,197
CEC- Complex Needs	-	75,191	75,191	68,129
The City of Edinburgh Council – CEDAR	-	-	-	49,500
The City of Edinburgh Council – MARDAs	-	30,000	30,000	-
The City of Edinburgh Council – Peer Support Coordinator-	-	41,868	41,868	22,499
Capital Partnership - CEC - UK Shared Prosperity Fund	-	64,389	64,389	72,859
Scottish Government: Justice Fund (EDDACS) VCAF	-	159,052	159,052	159,050
Scottish Government: Delivering Equally Safe Fund – DES CYP	-	104,328	104,328	104,329
Scottish Government: Delivering Equally Safe Fund – DES EDDACS	-	104,329	104,329	104,328
Scottish Government: Delivering Equally Safe Fund – RESPEKT	-	125,000	125,000	125,000
Scottish Government: SWA Pilot Scheme – Fund to Leave	-	-	-	49,859
The RS Macdonald Charitable Trust - CRP	-	15,250	15,250	14,750
Big Give Fund	-	-	-	14,089
Big Give: Engagement	19,768	-	19,768	-
Garfield Weston Foundation	30,000	-	30,000	-
Nationwide Building Society Housing Policy Funding	-	-	-	59,983
Youth & Philanthropy Initiative	-	-	-	3,000
National Lottery Funding	4,938	41,142	46,080	11,408
State Street W4W	-	64,077	64,077	58,748
Smallwood Trust – Life Skills Grant	-	21,000	21,000	31,500
The MacFarlane Family Trust	-	-	-	24,958
SCLT	-	-	-	5,000
Stirling University	-	-	-	6,000
Scottish Women's Aid SLAB Project	-	7,830	7,830	5,420
Robertson Trust	40,000	-	40,000	40,000
Charles Hayward Foundation- CRP	-	15,500	15,500	-
Charity of the year	22,100	1,656	23,756	-
Grants less than £1,000	-	-	-	4,191
Carried forward balance	116,806	1,450,700	1,567,506	1,567,918

# EDINBURGH WOMEN'S AID LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

for the Year ended 31 March 2025

### 3. Income from Charitable Activities

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
<b><u>Grants and donations:</u></b>				
Brought forward balance	116,806	1,450,700	1,567,506	1,567,918
<b><u>Housing Income</u></b>				
Housing Benefit receivable	597,619	-	597,619	406,702
Direct rent and fuel	36,613	-	36,613	57,060
	<hr/>	<hr/>	<hr/>	<hr/>
	634,232	-	634,232	463,762
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total grants and housing income</b>	<b>751,038</b>	<b>1,450,700</b>	<b>2,201,738</b>	<b>2,031,680</b>
	<hr/>	<hr/>	<hr/>	<hr/>

Income from charitable activities was £2,201,738 (2024: £2,031,680) of which £751,038 (2024: £535,163) was unrestricted and £1,450,700 (2024: £1,496,517) was restricted.

### 4. Raising funds

	2025 £	2024 £
<b>Support costs:</b>		
Salary cost	35,923	35,923
Administration	492	1,072
	<hr/>	<hr/>
	36,415	36,995
	<hr/>	<hr/>

Expenses on raising funds were £36,415 (2024: £36,995) of which £36,415 (2024: £36,995) was unrestricted and £nil (2024: £nil) was restricted.

**EDINBURGH WOMEN'S AID LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**for the Year ended 31 March 2025**

<b>5. Charitable Activities: Women's services - Refuge &amp; Resettlement – Accommodation, Support, Outreach &amp; Advice</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Salary costs	958,600	1,030,367
Training	5,459	6,955
Recruitment	3,364	8,050
Travel & miscellaneous workers costs	10,600	11,854
Refuge costs	290,833	268,710
Activities	130,162	174,430
<b>Support cost:</b>		
Admin, finance & management staff	239,981	230,396
Office property costs	100,651	115,933
Administration	30,927	30,530
Care Commission Fees	2,255	2,050
Depreciation & loss on the sale of fixed assets	3,356	4,397
Bad debts	-	(45)
Governance (note 7)	16,476	19,407
	<hr/>	<hr/>
	1,792,664	1,903,034
	<hr/>	<hr/>

Expenses on Women's services were £1,792,664 (2024: £1,903,034) of which £552,741 (2024: £696,734) was unrestricted and £1,239,923 (2024: £1,206,300) was restricted.

**EDINBURGH WOMEN'S AID LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**for the Year ended 31 March 2025**

<b>6. Charitable Activities: Children's Services – Activities, Support, Outreach &amp; Advice</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Salary costs	176,886	173,261
Training	2,615	2,582
Recruitment	697	989
Travel & miscellaneous workers costs	2,853	2,112
Refuge costs	49	57
Activities	21,545	34,065
<b>Support costs:</b>		
Admin, finance and management staff	68,875	75,399
Office property costs	20,399	19,407
Administration	6,318	6,304
Care commission fees	-	217
Depreciation & loss on the sale of fixed assets	1,807	2,367
Bad debts	-	(45)
Governance (note 7)	8,531	8,764
	<hr/>	<hr/>
	310,575	325,479
	<hr/>	<hr/>

Expenses on Children's services were £310,575 (2024: £325,479) of which £36,705 (2024: £53,532) was unrestricted and £273,870 (2024: £271,497) was restricted.

**7. Support costs**

<b>Cost type</b>	<b>Total Governance</b>	<b>Other</b>	<b>Basis of</b>
	<b>Allocated</b>	<b>related</b>	<b>allocation</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Admin, finance and management staff	323,046	14,189	308,857
Office Property costs	121,050	-	121,050
Administration	48,061	-	48,061
Audit/other professional fees	30,296	10,000	20,296
Bank charges	2,807	-	2,807
Board meetings/AGM	3,551	818	2,733
Depreciation	5,163	-	5,163
Care commission fee	2,255	-	2,255
	<hr/>	<hr/>	<hr/>
	536,229	25,007	511,222
	<hr/>	<hr/>	<hr/>



# EDINBURGH WOMEN'S AID LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

for the Year ended 31 March 2025

### 8. Summary analysis of expenditure and related income for activities

This table shows the cost of the main activities and the sources of income that support those activities.

	Raising funds £	Women's Services £	Children's Services £	Total 2025 £	Total 2024 £
Costs	(36,415)	(1,792,664)	(310,575)	(2,139,654)	(2,265,508)
Donations	-	128,538	-	128,538	123,996
Grants	-	1,321,610	245,896	1,567,506	1,567,918
Housing income	-	634,232	-	634,232	463,762
Investment income	17,033	-	-	17,033	13,501
	=====	=====	=====	=====	=====
	(19,382)	291,716	(64,679)	207,655	(96,331)
	=====	=====	=====	=====	=====

### 9. Net income/(Expenditure)/ for the Year

This is stated after charging:

	2025 £	2024 £
Depreciation	5,164	6,764
Auditor's remuneration – audit fee	10,000	8,760
Operating lease		
Premise	188,472	165,007
Office equipment	13,065	8,520
	=====	=====

# EDINBURGH WOMEN'S AID LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

for the Year ended 31 March 2025

### 10. Staff numbers and costs

	2025	2024
	£	£
Wages & salaries	1,336,231	1,368,256
National Insurance contributions	122,186	122,681
Pension costs	36,038	33,352
	<hr/>	<hr/>
	1,494,455	1,524,289
	<hr/>	<hr/>

The number of persons employed by the charity during the year was as follows:

	Head count		Full time equivalent	
	2025	2024	2025	2024
	No.	No.	No.	No.
Chief Executive Officer & Deputy CEO	2	2	2	2
Operations Managers	3	3	3	3
Support workers	39	43	34	37
Maintenance worker	1	1	1	1
Fundraiser	1	1	1	1
Finance & administration	4	4	3	4
	<hr/>	<hr/>	<hr/>	<hr/>
	50	54	44	48
	<hr/>	<hr/>	<hr/>	<hr/>

The charity considers its key management personnel to be the Chief Executive Officer and the Managers, who are the Key Management team. The total employment benefits of the key management team was £268,350 (2024: £277,454). One employee had emoluments of £60,000-£69,999 during the current and previous year.

### 11. Transactions with trustees

No Trustees received remuneration. No Trustees were reimbursed travel expenses in relation to attendance at Board Meetings in the current or previous year.

During the year the company paid for indemnity insurance, which protects the charity from loss arising from neglect or default of its Trustees, employees or other officers and also protects the Trustees from loss arising as a result of their neglect or default. The cost of the Trustees indemnity insurance is part of the annual insurance premium and a split of the cost is not available.

EDINBURGH WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the Year ended 31 March 2025

12. Tangible Fixed Assets

	Office Equipment £	Refuge Equipment £	Fixtures & Fittings £	Tenant Improve- ments £	Vehicles £	Heritable Property £	Total £
<b>Cost</b>							
At 1 April 2024	80,986	132,740	6,891	25,428	14,310	201,266	461,621
Additions	5,689	47,968	-	-	-	-	53,657
Disposals	-	-	-	-	-	-	-
At 31 March 2025	86,675	180,708	6,891	25,428	14,310	201,266	515,278
<b>Depreciation</b>							
At 31 March 2024	70,834	-	6,891	25,428	14,310	-	117,463
Charge for the Year	5,164	-	-	-	-	-	5,164
Disposals	-	-	-	-	-	-	-
At 31 March 2025	75,998	-	6,891	25,428	14,310	-	122,627
<b>Net book value</b>							
At 31 March 2025	10,677	180,708	-	-	-	201,266	392,651
At 31 March 2024	10,152	132,740	-	-	-	201,266	344,158

A standard refuge kit for each refuge is capitalised and not depreciated. Replacement refuge equipment purchased in the year is written off through the SOFA.

**EDINBURGH WOMEN'S AID LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**for the Year ended 31 March 2025**

**13. Debtors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Grants receivable	40,002	113,745
Prepayments and accrued income	87,867	51,019
	<hr/>	<hr/>
	127,869	164,764
	<hr/>	<hr/>

**14. Creditors : amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade creditors	14,009	26,288
Accruals and other creditors	46,391	53,573
Social Security and other taxes	26,145	29,290
	<hr/>	<hr/>
	86,545	109,151
	<hr/>	<hr/>

**15. Operating lease commitments**

At 31 March 2025 the charity had total commitments under non-cancellable operating leases, payable as follows:-

	<b>2025</b>		<b>2024</b>	
	<b>Land &amp;</b>	<b>2025</b>	<b>Land &amp;</b>	<b>2024</b>
	<b>buildings</b>	<b>Other</b>	<b>buildings</b>	<b>Other</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Expiring:				
Within one year	189,911	7,560	168,180	8,040
Within one to five years	54,693	-	-	7,560
	<hr/>	<hr/>	<hr/>	<hr/>

# EDINBURGH WOMEN'S AID LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

for the Year ended 31 March 2025

### 16. Unrestricted funds

	Balance 31.03.24 £	Income £	Expenditure £	Transfers £	Balance 31.03.25 £
General	503,396	874,484	(625,861)	(88,772)	663,247
<u>Designated funds:</u>					
Building and capital asset reserves					
Refuge equipment	132,740	-	-	47,968	180,708
Vehicle replacement	-	-	-	-	-
Property repairs	10,000	-	-	-	10,000
Digitalisation	3,192	-	-	-	3,192
Owned Property – Property 1	201,266	-	-	-	201,266
	850,594	874,484	(625,861)	(40,804)	1,058,413

The purposes of the above funds were as follows:-

**Building and Capital Assets reserve:** this reserve is intended to provide a ready source of funds for repair of Edinburgh Women's Aid's premises, including furniture, fixtures, automobiles and equipment necessary for the effective operation of the organisation, including the refuge kits. The Owned property fund was the amount budgeted to purchase and renovate a property to run as a shelter, this was purchased in 2024 so the carrying balance is the cost of the property.

**Project Funds:** These are funds set aside by the directors to fund specific projects and job positions as current funding comes to an end so that services are not stopped or to expand services in the particular area, such as the support of an apprentice to EDDACS service for the next two years.

**EDINBURGH WOMEN'S AID LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**for the Year ended 31 March 2025**

**16. Unrestricted funds (continued)**

	<b>Balance</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Balance</b>
	<b>31.03.23</b>				<b>31.03.24</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General	465,491	637,756	(714,437)	114,586	503,396
<u>Designated funds:</u>					
Building and capital asset reserves					
Refuge equipment	120,477	-	-	12,263	132,740
Vehicle replacement	15,000	-	-	(15,000)	-
Property repairs	10,000	-	-	-	10,000
Digitalisation	11,424	-	-	(8,232)	3,192
Owned Property – Property 1	250,000	-	-	(48,734)	201,266
Project funds					
Digitalisation Internship	20,000	-	-	(20,000)	-
Housing policy	3,200	-	-	(3,200)	-
CYP Advocacy Worker	38,000	-	(42,824)	4,824	-
Women Support Services (WSS)	30,000	-	(30,000)	-	-
EDDACS	27,586	-	-	(27,586)	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	991,178	637,756	(787,261)	8,921	850,594
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# EDINBURGH WOMEN'S AID LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

for the Year ended 31 March 2025

### 17. Restricted funds

	Balance 31.03.24 £	Income £	Expenditure £	Transfers £	Balance 31.03.25 £
CEC Housing Support	-	509,642	(509,642)	-	-
CEC Children & Families	-	78,446	(79,762)	1,316	-
CEC: Peer Support Coordinator	-	48,386	(54,660)	6,274	-
SG – Equally Safe Fund – DES CYP/EDDACS	-	208,657	(208,657)	-	-
SG – Equally Safe Fund – Justice Funding VCAF	-	159,052	(161,037)	1,985	-
SG – Equally Safe Fund – Respekt project	-	125,000	(125,000)	-	-
MARDA project	-	30,000	(33,847)	3,847	-
CRP project	-	30,750	(30,750)	-	-
Employability Worker	89,002	170,066	(155,428)	-	103,640
Arts Therapy	-	11,226	(34,038)	22,812	-
Big Give – Engagement and Education	-	-	(3,815)	3,815	-
CEC Complex Needs	1,848	79,206	(77,263)	-	3,791
Housing Policy	57,555	-	(20,190)	-	37,365
Charity of the Year	-	3,181	-	-	3,181
SWA/SLAB - SLAB Project 2023-26	-	7,830	(7,830)	-	-
SG/SWA -Fund to Leave	2,795	-	(3,550)	755	-
M&E	-	11,383	(8,324)	-	3,059
	151,200	1,472,825	(1,513,793)	40,804	151,036

The purposes of the above funds were as follows:-

**CEC Housing Support:** funding to support women maintain their own tenancies and provide support services to women in shared refuge accommodation.

**CEC Children & Families:** funding to provide services for children and young people in refuge.

**CEC: Peer Support Coordinator:** funding received from City of Edinburgh Council to pilot a peer support project for recovery of survivors of domestic abuse.

**Scottish Government Delivering Equally Safe Fund VAWG - CYP:** funding to employ an Outreach Workers to develop and support 'drop in' services in various areas of Edinburgh.

**Scottish Government – Delivering Equally Safe Fund VAWG – EDDACS & Justice Funding VCAF:** funding to support Independent Domestic Abuse Advocate capacity to support the work of the Domestic Abuse Court.

## EDINBURGH WOMEN'S AID LIMITED

### NOTES TO THE FINANCIAL STATEMENTS

for the Year ended 31 March 2025

#### 17. Restricted funds (cont)

**Scottish Government – Delivering equally Safe Fund – Respekt project:** Partnership project with CEC justice department. Funding to employ a Polish worker to support the Polish communities within Edinburgh.

**MARDA Project:** Funding received from CEC to fund a recovery programme for mothers who have experienced domestic abuse.

**CRP Project:** Funding received from The RS MacDonald Trust to fund an advocacy programme for children who have experienced domestic abuse.

**Employability Worker:** our Employability Project provides group work sessions and 1:1 support for women to enable them to access employment and learning opportunities that have been inhibited as a result of domestic abuse. Funding for the Works4women employer engagement project.

**Arts Therapy:** funding received from The National lottery in the current year and The MacFarlane Family Trust and BBC Children in Need in the previous year to support the children and young people affected by domestic abuse.

**Engagement and Education:** funding received from The Big Give Trust for the purpose of equipping those outside of specialty DA services to recognise, support and refer those who are experiencing DA, as well as to educate and empower those in abusive situations to access appropriate support for themselves.

**CEC Complex Needs** - Funding received from CEC, to facilitate a complex needs service to aid in the recovery of domestic abuse

**Housing Policy:** Funding received from Nationwide Building Society, to employ a housing policy officer to advocate the needs of the women using our services as well as advocating for housing reform within general society.

**Charity of the Year:** - Charity Partnership with a local organisation. For 2024/25 our charity partnership continued with St James Quarter Edinburgh and also Bird & Blend Tea Co.

**SWA SLAB Project:** Funding in partnership with Scottish Women's Aid and Scottish Legal Aid Board, to pilot a legal services project.

**SG/SWA Fund to Leave:** Scottish Government Funding received from Scottish Women's Aid. To fund a new pilot scheme 'Fund to Leave'.

**M&E:** funding received from the National lottery Fund to the project.



# EDINBURGH WOMEN'S AID LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

for the Year ended 31 March 2025

### 17. Restricted funds (cont)

	Balance 31.03.23 £	Income £	Expenditure £	Transfers £	Balance 31.03.24 £
CEC Housing Support	-	461,197	(461,197)	-	-
CEC Children & Families	-	72,121	(72,121)	-	-
CEC: Peer Support Coordinator	-	22,499	(22,499)	-	-
SG – Equally Safe Fund – DES CYP/ EDDACS	-	208,946	(208,946)	-	-
SG – Victim Surcharge Fund	25,559	-	(25,559)	-	-
SG – Justice Funding VCAF	-	159,050	(159,050)	-	-
Stirling University	-	6,000	(6,000)	-	-
SG/SWA – Covid 19 100 days	-	33,209	(33,209)	-	-
SG – Equally Safe Fund – Respekt project	-	125,000	(125,000)	-	-
Cedar project	-	64,250	(64,250)	-	-
Employability Worker	35,015	163,107	(109,120)	-	89,002
Arts Therapy	-	30,958	(30,958)	-	-
EVOC for Mental Health Practitioner	19,813	-	(19,813)	-	-
Inspiring Scotland SG -Workforce Wellbeing Fund	1,560	-	-	(1,560)	-
Big Give – Engagement and Education	25,000	-	(25,000)	-	-
CEC Complex Needs	-	68,129	(66,281)	-	1,848
Housing Policy	-	59,983	(2,428)	-	57,555
Charity of the Year	-	1,693	(1,054)	(639)	-
SWA/SLAB - SLAB Project 2023-26	-	5,420	(84)	(5,336)	-
SG/SWA -Fund to Leave	-	49,859	(45,678)	(1,386)	2,795
	106,947	1,531,421	(1,478,247)	(8,921)	151,200

**SG/SWA – Covid 19 100 days** – Scottish Government funding received from Scottish Women's Aid to assist COVID19 waiting lists.

**CEDAR Project:** Funding received from CEC to fund an advocacy programme for children who have experienced domestic abuse.

**EVOC for Mental Health Practitioner:** Funding received from Edinburgh Voluntary Organisation Council to support women, children and young people affected by mental health.

**Workforce Wellbeing Fund:** Funding received from Inspiring Scotland on behalf of Scottish Government, for improving the wellbeing of adult social work and social care staff.

**EDINBURGH WOMEN'S AID LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**for the Year ended 31 March 2025**

**18. Taxation**

The charitable company is exempt from corporation tax on its charitable activities.

**19. Company limited by guarantee**

The members have agreed to contribute £1 each in the event of the company being wound up.

**20. Analysis of net assets between funds**

	<b>General Funds £</b>	<b>Designated Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds £</b>
Tangible fixed assets	-	392,651	-	392,651
Current assets	749,792	2,515	151,036	903,343
Current liabilities	(86,545)	-	-	(86,545)
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<b>Net assets at 31 March 2025</b>	655,417	395,166	151,036	1,209,449
	<hr/>	<hr/>	<hr/>	<hr/>

	<b>General Funds £</b>	<b>Designated Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds £</b>
Tangible fixed assets	10,152	334,006	-	344,158
Current assets	602,395	13,192	151,200	766,787
Current liabilities	(109,151)	-	-	(109,151)
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<b>Net assets at 31 March 2024</b>	503,396	347,198	151,200	1,001,794
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**EDINBURGH WOMEN'S AID LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**for the Year ended 31 March 2025**

**21. Pension and Other Post-Retirement Benefit Commitments**

Edinburgh Women's Aid participates in a defined contribution pension scheme run by the Pensions Trust. The charity's contribution to this scheme is 3% of participants' salaries, which is charged to the Statement of Financial Activities in the year to which the payments relate. This scheme is open to all qualifying employees.

<b>Defined contribution</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Contributions payable by the company for the year	36,038	33,352
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**22. Related party transactions**

No one individual had control of the charity during the year.

During the year £10,000 (2024: £10,000) was received from The Blackford Trust as a donation, a charity where Lynn Dewar is also a trustee. There was nothing outstanding at the year end (2024: £Nil).