KILCOOLEY WOMEN'S CENTRE

Northern Ireland · Charity number 101001

Details

Status	Received
Registered	2015-02-11
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	Administration Hq 1 Kilcooley Square Bangor Co Down BT19 1sh BT19 1SH
Phone	028 9147 8292
Email	alison@kilcooleywomenscentre.co.uk
Website	www.kilcooleywomenscentre.co.uk

Activities

Purposes: The objects of the Charity shall be to promote any charitable purpose for the benefit of women and their children resident in the North Down and Ards area (the “area of benefit”) in order to improve the conditions of their lives regardless of religious belief, race, ethnicity, sexuality, income, age and physical ability and in particular to:- (1) Advance education and training through the delivery of programmes, courses, initiatives, mentoring and guidance in order to: (a) enhance transferable skills and educational attainment; (b) foster personal development, confidence and capacities; (c) prepare participants for training and employment opportunities. (2) To provide, maintain and develop a community and resource centre for women. (3) To promote health and well-being among women by providing a confidential atmosphere where women can receive support, advice and guidance and be signposted. (4) Promote peace and reconciliation, community engagement and cohesion, capacity for leadership and equality and diversity. (5) Provide family support services to children of school age. (6) Enhance the development and education of young children, and enable their mothers or carers to participate in educational, training or other activities, by offering appropriate daycare facilities. (7) Provide facilities in the interests of social welfare for recreation and other leisure time occupations with the object of improving the conditions of life for the said residents. (8) Advance community development by providing help, support and facilities to community and voluntary groups based in the area of benefit. (9) To promote, facilitate and organise co-operation and partnerships between community and voluntary organisations and public and statutory bodies and agencies.

What the charity does: The advancement of education,The advancement of health or the saving of lives,The advancement of citizenship or community development

How the charity works: Advice/advocacy/information,Arts,Community development,Cross-border/cross-community,Education/training,Gender,Human rights/equality,Medical/health/sickness,Playgroup/after schools,Relief of poverty,Sport/recreation,Urban development,Volunteer development,Youth development

Who the charity helps: Adult training,Asylum seekers/refugees,Mental health,Older people,Parents,Preschool (0-5 year olds),Specific areas of deprivation,Unemployed/low income,Victim support,Volunteers,Women,Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£824,895	£750,656	£-241,536	6

Trustees

Name	Role	Appointed
Karen Connor		
Karin Gilkinson		
Margaret Weir		
Mrs Ashley Clarke		
Shona Kelly		

Accounts

Company registration number: NI625060
Charity registration number: NIC101001

KILCOOLEY WOMEN'S CENTRE
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

Kilcooley Women's Centre
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The trustees present their report and the financial statements for the year ended 31 March 2025.

Objectives and Activities

Aims and Objectives

The objectives of KWC are to promote any charitable purpose for the benefit of women, children and families resident in the Ards North Down region to improve the conditions of their lives. In particular to

1. Advance education and training through the delivery of programmes, courses, initiatives, mentoring and guidance in order to
   - Enhance transferable skills and educational attainment
   - Foster personal development, confidence and capacities
   - Prepare participants for training and employment opportunities
2. To provide, maintain and develop a community and resource centre for women
3. To promote health and wellbeing amongst women by providing a confidential atmosphere where women can receive support, advice and guidance and be signposted.
4. Promote peace and reconciliation, community engagement and cohesion, capacity for leadership and equality and diversity.
5. Provide family support services to children of school age
6. Enhance the development and education of young children and enable their mothers or carers to participate in education or training or other activities by offering appropriate childcare or day-care facilities.
7. Provide facilities in the interests of social welfare for recreation and other leisure time occupations including the arts, with the object of improving the conditions of life for local residents.
8. Advance community development by providing help. Support and facilities to community and voluntary groups based in Ards North Down and the South Eastern region.
9. To provide, facilitate and organise co-operation and participation between community and voluntary organisations, public and statutory agencies based in the Ards North Down region.

Public Benefit

The public benefit for Kilcooley Women's Centre are for the purposes of benefiting women and children resident in the North Down and Ards area are:-

1. Enhanced educational attainment, transferable skills, capabilities and capacities of women and improved potential to secure employment.
2. Improved physical, intellectual and social development of pre- and school-age children, early identification and support of children with special or additional needs. The beneficiaries are women and their children living in the area of benefit. These benefits can be evidenced through internal records kept of the progress and qualifications achieved by the participants, evaluations of the work and impact of the Centre, feedback from beneficiaries and inspections undertaken by social services.
3. A reduction in stress and isolation, general improvements in health and well-being and greater knowledge of health services and support available. The beneficiaries are women living in the area of benefit. These benefits can be evidenced through internal monitoring records and evaluations of the work and impact of the Centre.
4. Increased efficiency and effectiveness of the community and voluntary organisations that receive support, resulting in enhanced outcomes and service delivery and, consequently, an improved quality of life for those who benefit from the work of these organisations. The beneficiaries are community and voluntary sector organisations. These benefits can be evidenced through internal monitoring records and feedback and evaluations. No harm or private benefit arises from these purposes

No harm arises from these purposes. Incidental benefit may arise from transferable skills training offered to Board members to fulfil their duties.

What the organisation does

KWC provides a community resource for women, and advances education and training through the delivery of programmes, courses and initiatives, mentoring and guidance. It builds personal development, confidence and capacities and to prepare participants for training and employment opportunities.

The Women's Centre promotes health and wellbeing for women, giving support, advice and guidance. A key activity is the promotion of peace, reconciliation, social enterprise and community cohesion, with a particular focus on relief of poverty, disadvantage and reducing health inequalities, and providing programmes which contribute to ending violence against women and girls such as the Domestic Violence One Stop Shop, participation in the arts and heritage sectors, breaking down barriers to engagement. Through its family friendly programmes, the centre provides early intervention and family support, education of young children through childcare and daycare, provides facilities to improve social welfare, leisure, community development, forging partnerships with stakeholder agencies. Support to tackle poverty includes the delivery of the Bangor Social Supermarket, based at 1 Kilcooley Square, Bangor and arts culture and heritage at the Old Market House at 77 Main Street in Bangor city centre.

Achievements and Performance

Main Achievements

Education & Training

Department for Communities
Throughout the year, the organisation has been supported through Department for Communities Neighbourhood Renewal programme. KWC delivers the flagship programme tackling poverty and deprivation, enhancing educational achievement through a comprehensive training and skills enhancement programme for Kilcooley, helping overcome educational underachievement and help overcome those long term unemployed or economically inactive residents re-enter the labour market. . This provides the core elements for employability of Maths, English and ICT and key transferrable skills for employment. KWC is a registered accreditation centre with the main UK awarding bodies including CCEA, AQA, OCR, OCN and TQUK.

Employability
KWC delivered a comprehensive employability programme which encompassed creation of dynamic CVs for clients, job interview preparation, mock interviews, interview technique skills, assisting completion of application forms and participating in departmental Job Fairs for employers. The employability team work closely with local employers to determine skills gap in the local job markets, and to optimise opportunities for 'meet the employer' events. KWC is working to build relationships within the business community via its links with Bangor Chamber of Commerce to provide placements, job taster sessions and work experience with local business.

Health & Wellbeing
Working in partnership with the Public Health Agency and the South Eastern Healthcare Trust, KWC delivered a varied health and wellbeing and health promotion programme and chairs the Kilcooley Health Improvement Partnership (HIP) which brings together cross sectoral organisations to tackle health inequalities in the area. The group works collectively to support the most vulnerable with the cost of living crisis including provision through the Bangor Social Supermarket, managed by KWC, the Kilcooley Community Fridge and its associated wrap around support programmes, which include nutritional advice, physical activity, therapeutic horticulture and arts and crafts for positive mental health. They operate the community café 'Queen Bee' established as a warm space in the Kilcooley area, where local people can access a range of support including food, health and wellbeing support, debt advice and a listening ear for those experiencing mental health challenges. Classes run on each day of the week and appeal to women from age 18 and up and include activities for all levels and abilities including those with dementia. This project was offered across the Ards North Down region including in the rural community where outreach activities provided those in rurally deprived and isolated locations to benefit from wellbeing boosting and health information events. The centre works closely with the Rural Network linking women across the region to help them reach their full potential, engage and collaborate to advance the voice of local women.

Bangor Social Supermarket
The Bangor Social Supermarket project is supporting over 50 families weekly with fresh and nutritious food and household/personal hygiene items. It also hosts the Period Poverty project and has extended to include a 'Baby Bank' assisting with essential items for new families. The project is supported by FareShare and Neighbourly, with a team of volunteers linking with key stakeholders in the area who distribute food surplus. Wrap around support and a Community Fridge provide essential items for those on a limited budget or experiencing financial hardship, debt and the cost of living crisis. The project links with the volunteers of the Queen Bee café and volunteers from Jobs and Benefits who use the engagement as opportunities to build confidence and links with the most vulnerable clients in the area, with one to one support advice and guidance weekly. Ards and North Down Borough Council provide grant aid and guidance on behalf of the Department for Communities in the delivery of this service.

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Main Achievements - continued

Early Years & Childcare
KWC has been providing onsite childcare, parenting programmes and early intervention initiatives for 30 years, to ensure caring responsibilities are not a barrier to engagement on programmes for women. Our Social Enterprise Daycare 'Ladybirds' offered registered full time daycare with South Eastern Heathcare Trust, provision is split into relevant age categories and rooms – Babies aged 0-2 years, Wobblers aged 2-3, pre-pre school aged 3-4 and pre-school aged 3-4. Refurbishment commenced on the unit 1 Kilcooley Square site to ensure early years provision remains in the estate continues to be a challenge and we hope to offer sessional provision to fill gaps in provision in the area, where other services have ceased. Development of an Afterschools service in response to unmet need in the area has commenced, with the registration process with South Eastern Trust underway. We continue to lobby for improved services for the Early Years sector in the area including the Surestart programme, Mother and Tots programmes delivered by other agencies.

Peace, Reconciliation & Good Relations
Kilcooley Women's Centre represents the women's sector on the Ards North Down Peace Plus Partnership to support the development of the local action plan.
Good Relations small programmes were delivered on behalf of Good Relations Unit in Council and the Executive Office in Stormont. These promoted positive relations at a local level between women in Ards North Down, reinforcing the links we have established across the Borough between women from all communities and backgrounds including newcomer communities.

Young Women & Girls
The centre continues to provides an intensive support programme for young women aged 16-25 who are at risk of not reaching their full potential. Support is given to help prepare participants for the workplace, through provision of tailored academic and vocational training, employability preparation and coaching and mentoring. Childcare is provided as many of the young women are also young parents. Mentoring, confidence building, goal setting and personal development plans provide a bespoke pathway for each participant who joins the programme. A Girls project has been developed in partnership with local schools, to contribute to the Ending Violence Against Women & Girls Strategy.

Supporting Older People
Kilcooley Women's Centre recognises the valuable contribution older people provide to the local community and utilise their skills through our intergenerational programmes. Support for older women is given in the weekly 'Monday Club' which provides befriending, activities, arts and crafts, travel club, support, advice and guidance whilst helping to tackle social isolation and loneliness. The Older Women's Group enjoy the participative literacy group the project has established. The programmes for older people links with rural programmes, and our engagement with County Down Rural Network and our Peace and Reconciliation work, as many of the older participants are keen to engage on good relations and dialogue activities. Additionally we offer storytelling classes to a local dementia nursing home where we support individuals living with memory problems to avail of equal opportunities that benefit their wellbeing and provide them with an outlet. Activity such as therapeutic horticulture and other craft activities to benefit their wellbeing. The older peoples programmes are supported by a range of small grants, levering in bespoke programmes responding to identified need by older people in the area.

Outreach & Rural Programmes
Following independent research commissioned by KWC and Rural Development Partnership, a need was established to support women, children and families across the rural community in Ards North Down. Currently, KWC provides an outreach programme in the villages across the rural communities, supporting older women and encouraging intergenerational engagement, good relations and peace building. Partnership work continues to grow with County Down Rural Network with whom we have delivered several partnership projects. This will be extended with programmes to support mental health for women, mothers and vulnerable groups.

International Engagement and Exchange of Good Practices
KWC continues to maintain its links and collaboration with its European and International partners which area a legacy to the Erasmus+ programmes both as a lead and a project partner. The organisation continues to explore Turing Scheme opportunities, and lobbying the Dublin Government to include adult education in their extended Northern Ireland programme. The centre is a member of the Let Her In international network for advancing the voice and outcomes of women and CEFEC Social Enterprise Network exchanging good practices across Europe.

Heritage Engagement Project
Kilcooley Women's Centre delivered a dynamic heritage programme 'Eastside Lives' from the historic Old Market House situated on Main Street Bangor, in collaboration with the National Lottery Heritage Fund, Architectural Heritage Fund, and other key heritage stakeholders, KWC has worked to use heritage as a tool of regeneration on the high street. These initiatives aim to enhance heritage engagement among disadvantaged groups by providing accessible, skills-based learning opportunities. Programs include heritage training such as tour guiding, research skills development, and site visits to heritage restoration projects across Northern Ireland. Additionally, the centre supports the conservation of traditional crafts by facilitating intergenerational workshops that pass down valuable heritage skills. Storytelling sessions capture and preserve untold local histories, focusing on the stories of the Old Market House and the lived experiences of community members whose heritage narratives might otherwise be lost. Through these efforts, Kilcooley Women's Centre has created opportunities for a deeper understanding of local heritage while building community pride and creating pathways for personal development.

Financial Review

Financial Position

Restricted reserves are used for the purposes intended as per the conditions of funding for each fund. KWC's restricted reserves balance related to the timing differential receipt of funding and expenditure. There reserves should balance at zero when programmes are completed.

Unrestricted reserves are used for items in keeping with the organisations charitable aims and objectives. At the end of the current year, the charity shows a surplus of £74,239 (2024- deficit £36,241)

Reserves Policy

Kilcooley Women's Centre reserves policy aims to cover a minimum of three months costs in order to meet unexpected demands, a delay in receiving funding and to give breathing space should there be an unfavourable change to government policy.

Regular budgetary control allows us to monitor our financial well being on a monthly basis. Reserves are restricted to ensure we can also meet any redundancy liability for employed staff who complete fixed term contracts.

Structure, Governance and Management

Structure, governance and management

Kilcooley Women's Centre is governed by a Memorandum and Articles of Association and is a Company Limited by Guarantee with charitable status. KWC is registered with the NI Charity Commission. On appointment to the Board of Directors, the Trustee receives induction training to ensure they are aware of the responsibility of their post. The roles and responsibilities of the Board of Directors are contained in the Board Induction Manual and detail the strategic level of their decision making powers. Operational matters are delegated to the Chief Executive who reports to the Board at meetings held at least 6 times per year. There are Board Sub-Groups including Staffing and Finance to promote good governance.

Reference and Administrative Details

Trustees

Ms Shona Kelly - Treasurer
Ms Karin Gilkinson
Ms Ashley Clarke (appointed 09/10/2024)
Ms Karen Connor - Secretary
Ms Margaret Weir - Chariperson
Ms Alison Blayney - Chief Executive

Charity Number

NIC101001

Company Number

NI625060

Registered Office

Unit 3a Enterprise House
2-4 Balloo Avenue
Bangor
BT19 7QT

Accountants

RBCA Limited
Chartered Accountants
Linenhall Exchange
26 Linenhall Street

Belfast
BT2 8BG

Auditors

RBCA Limited
Linenhall Exchange
26 Linenhall Street
Belfast
BT2 8BG

Bankers

Allied Irish Bank (NI)
11-15 Donegall Square North
Belfast

Solicitors

Peter Dornan & Company
14 Hamilton Road
Bangor

Other Information

Funds Held as Custodian Trustee

KWC does not hold funds on behalf of others

Future Strategy & Plans

KWC aims to

1. Deliver a dedicated single site Women's Centre for Ards North Down and strengthen the rural services for women, children and families in the Borough.
2. Formally expand the services of KWC into a sub-regional network for supporting women.
3. Develop the Ladybirds building through capital investment to provide additional support services for children and families in the Borough
4. Enhance our arts, heritage and cultural programmes to include social enterprise incubation, co working space, in central Bangor
5. Maintain resilience within the organisation as we support clients impacted by the cost of living crisis, ensuring we are front and central in the recovery intervention programmes
6. Lobby against the impact of Brexit and the instability of the NI Executive and its impact on women, children and families, particularly in relation to the losss of European Social Fund and the ending of the Shared Prosperity Fund, which supported Economically Inactive women re-enter the workplace
7. Progress the digitalisation project to improve access to KWC programmes via online platforms - developing the bespoke platform Women's Virtual College to continue virtual/digital/blended learning approaches and further digitalisation of financial operations
8. Develop social economy initiatives to help sustain the organisation, making it less reliant on grant income.
9. Enhance the site and offer new Early Years spaces at 1 Kilcooley Square
10. Grow the partnership with Bangor Chamber of Commerce, to enhance our links with the business sector.
11. Work with central Government on the legacy programmes (Shared Prosperity and Levelling Up) which replaced the EU grant programmes such as ESF and Erasmus+ to ensure continuity of service for beneficiaries and lessen the impact of Brexit. Explore new potential in the Turing Scheme, the new UK international exchange programme
12. Enhance the rural engagement programme incorporating the Virtual College NI hub concept.

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Kilcooley Women's Centre for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statement 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 the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charitable company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees 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 of Disclosure of Information to Auditors

Each of the persons who are trustees at the time when this trustees' report is approved has confirmed that:

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

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Shona Kelly	M Weir
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Ms Shona Kelly	Ms Margaret Weir
Trustee Date	Trustee

Independent Auditor's Report
to the Members of
Kilcooley Women's Centre

Opinion

We have audited the financial statements of Kilcooley Women's Centre (the "charity") for the year ended 31 March 2025 which comprise the Statement of Financial Activities (including Income and Expenditure Account), Balance Sheet, Cash Flow Statement and the related notes, 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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, 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.

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 Auditor's 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 the provisions available for small entities, in the circumstances set out in note 17 to the financial statements, 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 12 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 included 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. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on Other Matters Prescribed by the Companies Act 2006

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

- the information given in the Trustees' Report, which includes the Director's Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Director's Report included within the Trustees' Report have 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 Director's Report included within the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate 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 or 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; 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 Trustees' Report and from the requirement to prepare a Strategic Report.

Responsibilities of Trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 1—7, the trustees (who are also directors of the charitable company for the purposes of company law) 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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor's 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 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.

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

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience through discussion with the Directors and other management (as required by auditing standards).

- We had regard to laws and regulations in areas that directly affect the financial statements including financial reporting and taxation legislation. We considered that extent of compliance with those laws and regulations as part of our procedures on the related financial statement items.

- With the exception of any known or possible non-compliance, and as required by auditing standards, our work in respect of these was limited to enquiry of the Directors.

- We communicated applicable laws and regulations throughout our audit team and remained alert to any indications of non-compliance throughout the audit.

- We addressed the risk of fraud through management override of controls, by testing the appropriateness of journal entries, and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential basis; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

- Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website 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 charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters that 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 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.

Brian Stewart

Brian Stewart (Senior Statutory Auditor)

for and on behalf of RBCA Limited, Statutory Auditor

Date 18 Dec 2025

RBCA Limited
Linenhall Exchange
26 Linenhall Street
Belfast
BT2 8BG

Kilcooley Women's Centre
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:					
Charitable activities		29,330	792,885	822,215	734,112
Other trading activities		2,680	-	2,680	30,126
		32,010	792,885	824,895	764,238
EXPENDITURE ON:					
Charitable activities	4	(39,431)	(711,225)	(750,656)	(800,479)
NET INCOME/(EXPENDITURE)		(7,421)	81,660	74,239	(36,241)
NET MOVEMENT IN FUNDS		(7,421)	81,660	74,239	(36,241)
RECONCILIATION OF FUNDS:					
Total funds brought forward		53,490	635,109	688,599	724,840
TOTAL FUNDS CARRIED FORWARD	14	46,069	716,769	762,838	688,599

The notes on pages 15 to 20 form part of these financial statements.

Kilcooley Women's Centre
Comparative Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:				
Charitable activities		40,210	693,902	734,112
Other trading activities		30,126	-	30,126
		70,336	693,902	764,238
EXPENDITURE ON:				
Charitable activities	4	(67,214)	(733,265)	(800,479)
NET EXPENDITURE		3,122	(39,363)	(36,241)
NET MOVEMENT IN FUNDS		3,122	(39,363)	(36,241)
RECONCILIATION OF FUNDS:				
Total funds brought forward		50,368	674,472	724,840
TOTAL FUNDS CARRIED FORWARD	14	53,490	635,109	688,599

The notes on pages 15 to 20 form part of these financial statements.

Kilcooley Women's Centre
Balance Sheet
As At 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Intangible Assets	**8**	-	6,375	6,375	3,744
Tangible Assets	**9**	-	796,188	796,188	796,849
		-	802,563	802,563	800,593
CURRENT ASSETS					
Debtors	**10**	46,069	147,591	193,660	73,168
Cash at bank and in hand		-	36,763	36,763	81,895
		46,069	184,354	230,423	155,063
Creditors: Amounts Falling Due Within One Year	**11**	-	(28,612)	(28,612)	(25,521)
NET CURRENT ASSETS (LIABILITIES)		46,069	155,742	201,811	129,542
TOTAL ASSETS LESS CURRENT LIABILITIES		46,069	958,305	1,004,374	930,135
Creditors: Amounts Falling Due After More Than One Year	**12**	-	(241,536)	(241,536)	(241,536)
NET ASSETS		46,069	716,769	762,838	688,599
FUNDS OF THE CHARITY					
Restricted Funds				716,769	635,109
Unrestricted Funds				46,069	53,490
TOTAL FUNDS	**14**			762,838	688,599

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

On behalf of the board

Shona Kelly

Ms Shona Kelly

Trustee
Date

M Weir

Ms Margaret Weir

Trustee

The notes on pages 15 to 20 form part of these financial statements.

Kilcooley Women's Centre
Cash Flow Statement
For The Year Ended 31 March 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Net cash (used in)/generated from operations	1	(9,095)	5,784
Net cash (used in)/generated from operating activities		(9,095)	5,784
Cash flows from investing activities			
Purchase of intangible assets		(8,500)	-
Purchase of tangible assets		(27,536)	(289,253)
Net cash used in investing activities		(36,036)	(289,253)
Decrease in cash and cash equivalents		(45,131)	(283,469)
Cash and cash equivalents at beginning of year	2	81,895	365,364
Cash and cash equivalents at end of year	2	36,764	81,895

Kilcooley Women's Centre
Notes to the Cash Flow Statement
For The Year Ended 31 March 2025

1. **Reconciliation of income/(expenditure) to cash (used in)/generated from operations**

	2025	2024
	£	£
Net income/(expenditure)	74,239	(36,241)
Adjustments for:		
Amortisation of intangible assets	5,869	8,376
Depreciation of tangible assets	28,198	23,363
Movements in working capital:		
(Increase)/decrease in trade and other debtors	(120,492)	3,077
Increase in trade and other creditors	3,091	7,209
Net cash (used in)/generated from operations	(9,095)	5,784

2. **Cash and cash equivalents**

Cash and cash equivalents, as stated in the Statement of Cash Flows, relates to the following items in the Balance Sheet:

	2025	2024
	£	£
Cash at bank and in hand	36,763	81,895

3. **Analysis of changes in net debt**

	As at 1 April 2024	Cash flows	As at 31 March 2025
	£	£	£
Cash at bank and in hand	81,895	(45,132)	36,763
Debts falling due within one year	(10,000)	-	(10,000)
Debts falling due after more than one year	(241,536)	-	(241,536)
	(169,641)	(45,132)	(214,773)

1. **General Information**

Kilcooley Women's Centre is a company limited by guarantee, incorporated in Northern Ireland, registered number NI625060 and registered charity number NIC101001. The registered office is Unit 3a Enterprise House, 2-4 Balloo Avenue, Bangor, BT19 7QT.

2. **Accounting Policies**

2.1. **Basis of Preparation of Financial Statements**

The financial statements 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 charitable company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling and the level of rounding is to the nearest £.

2.2. **Significant judgements and estimations**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

2.3. **Fund Accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes. Designated funds are unrestricted funds earmarked by the directors for particular future project or commitment. Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

2.4. **Incoming Resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

2.5. **Resources Expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

2.6. Intangible Fixed Assets and Amortisation - Other Intangible

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at revalued amounts, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

Intangible assets acquired as part of a business combination are only recognised separately from goodwill when they arise from contractual or other legal rights, are separable, the expected future economic benefits are probable and the cost or value can be measured reliably.

Amortisation
Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:
Website - 25% straight line
If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

2.7. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses.
Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	2% straight line basis
Motor Vehicles	20% reducing balance
Fixtures & Fittings	20% Reducing balance

2.8. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.9. Pensions

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.
When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

3. Net Income/(Expenditure)

The net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	28,198	23,363
Amortisation of intangible fixed assets	5,869	8,376

4. Analysis of Expenditure

	2025
	Activities undertaken directly
	£
Charitable activites	750,656

	2024
	Activities undertaken directly
	£
Charitable activites	800,479

5. **Auditor's Remuneration**

Remuneration received by the charitable company's auditors and their associates during the year was as follows:

	2025	2024
	£	**£**
Audit Services		
Audit of the company's financial statements	5,000	3,840

6. **Staff Costs**

Staff costs were as follows: 2025- £448,008 (2024- £428,476)

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

7. **Average Number of Employees**

Average number of employees during the year was: 16 (2024: 14)

8. **Intangible Assets**

	Other
	£
Cost	
As at 1 April 2024	47,520
Additions	8,500
As at 31 March 2025	56,020
Amortisation	
As at 1 April 2024	43,776
Provided during the period	5,869
As at 31 March 2025	49,645
Net Book Value	
As at 31 March 2025	6,375
As at 1 April 2024	3,744

9. Tangible Assets

	Land & Property Freehold	Motor Vehicles	Fixtures & Fittings	Total
	£	£	£	£
Cost				
As at 1 April 2024	723,619	-	208,291	931,910
Additions	-	4,800	22,736	27,536
As at 31 March 2025	723,619	4,800	231,027	959,446
Depreciation				
As at 1 April 2024	4,044	-	131,016	135,060
Provided during the period	7,236	960	20,002	28,198
As at 31 March 2025	11,280	960	151,018	163,258
Net Book Value				
As at 31 March 2025	712,339	3,840	80,009	796,188
As at 1 April 2024	719,575	-	77,275	796,850

10. Debtors

	2025	2024
	£	£
Due within one year		
Trade debtors	9,149	12,655
Other debtors	184,511	60,513
	193,660	73,168

11. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Bank loans and overdrafts	10,000	10,000
Taxation and social security	10,534	4,490
Accruals and deferred income	8,078	11,031
	28,612	25,521

12. Creditors: Amounts Falling Due After More Than One Year

	2025	2024
	£	£
Bank loans	241,536	241,536

The loan included in notes 16 and 17 above has been secured from the Architectural Heritage Fund, by way of a charge over land and premises at 77 Main Street, Bangor.

13. **Loans**

An analysis of the maturity of loans is given below:

	2025	2024
	£	£
Amounts falling due within one year or on demand:		
Bank loans	10,000	10,000

	2025	2024
	£	£
Amounts falling due between one and five years:		
Bank loans	241,536	241,536

14. **Movement in Funds**

	As at 1 April 2024	Income	Expenditure	As at 31 March 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	53,490	32,010	(39,431)	46,069
Restricted funds				
Restricted funds	635,109	792,885	(711,225)	716,769
Total funds	688,599	824,895	(750,656)	762,838

	As at 1 April 2023	Income	Expenditure	As at 31 March 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	50,368	70,336	(67,214)	53,490
Restricted funds				
Restricted funds	674,472	693,902	(733,265)	635,109
Total funds	724,840	764,238	(800,479)	688,599

15. **Related Party Disclosures**

There have been no related party transactions in the reporting period that require disclosure.

16. **Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

17. **FRC's Ethical Standard - Provision Available for Small Entities**

In common with other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

Accounts

Company registration number: NI625060
Charity registration number: 101001

Kilcooley Women's Centre

(A company limited by guarantee)

Financial Statements Financial Statements

31 March 2024

Kilcooley Women's Centre

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Kilcooley Women's Centre

Trustees Annual Report (incorporating the Directors' Report)
Year ended 31 March 2024

Trustees	Karen Connor, (Secretary) Karin Gilkinson Shona Lynn Kelly Margaret Weir, (Chairperson) Georgina Murray, (Treasurer)
Charity Registration Number	101001
Company Registration Number	NI625060
Registered Office	Unit 65 North Down Development Organisation 2-4 Balloo Avenue Bangor Down BT19 7QT
Auditor	RBCA Ltd Linenhall Exchange 26 Linenhall Street Belfast BT2 8BG
Solicitors:	Peter Dornan & Co Solicitors 14 Hamilton Road Bangor BT20 4LE
Bankers	First Trust 11-15 Donegall Square North Belfast BT1 5GB

Kilcooley Women's Centre

Trustees Annual Report (incorporating the Directors' Report)
Year ended 31 March 2024

Structure, Governance & Constitution

Kilcooley Women's Centre is governed by a Memorandum and Articles of Association and is a Company Limited by Guarantee with charitable status. KWC is registered with the NI Charity Commission. On appointment to the Board of Directors, the Trustee receives induction training to ensure they are aware of the responsibility of their post. The roles and responsibilities of the Board of Directors are contained in the Board Induction Manual and detail the strategic level of their decision making powers. Operational matters are delegated to the Chief Executive who reports to the Board at meetings held at least 6 times per year. There are Board Sub-Groups including Staffing and Finance to promote good governance.

Objectives and activities

The objectives of KWC are to promote any charitable purpose for the benefit of women, children and families resident in the Ards North Down region to improve the conditions of their lives. In particular to

i. Advance education and training through the delivery of programmes, courses, initiatives, mentoring and guidance in order to
a) Enhance transferable skills and educational attainment
b) Foster personal development, confidence and capacities
c) Prepare participants for training and employment opportunities.

ii. To provide, maintain and develop a community and resource centre for women.

iii. To promote health and wellbeing amongst women by providing a confidential atmosphere where women can receive support, advice and guidance and be signposted.

iv. Promote peace and reconciliation, community engagement and cohesion, capacity for leadership and equality and diversity.

v. Provide family support services to children of school age.

vi. Enhance the development and education of young children and enable their mothers or carers to participate in education or training or other activities by offering appropriate childcare or day-care facilities.
vii. Provide facilities in the interests of social welfare for recreation and other leisure time occupations with the object of improving the conditions of life for local residents.

viii. Advance community development by providing help. Support and facilities to community and voluntary groups based in Ards North Down and the South Eastern region.

ix. To provide, facilitate and organise co-operation and participation between community and voluntary organisations, public and statutory agencies based in the Ards North Down region.

Trustees Annual Report (incorporating the Directors' Report)
Year ended 31 March 2024

Public Benefit Statement and Declaration

The public benefit for Kilcooley Women's Centre are for the purposes of benefiting women and children resident in the North Down and Ards area are:-
(a)
(i) Enhanced educational attainment, transferable skills, capabilities and capacities of women and improved potential to secure employment.

(ii) Improved physical, intellectual and social development of pre- and school-age children, early identification and support of children with special or additional needs. The beneficiaries are women and their children living in the area of benefit. These benefits can be evidenced through internal records kept of the progress and qualifications achieved by the participants, evaluations of the work and impact of the Centre, feedback from beneficiaries and inspections undertaken by social services.

(b) A reduction in stress and isolation, general improvements in health and well-being and greater knowledge of health services and support available. The beneficiaries are women living in the area of benefit. These benefits can be evidenced through internal monitoring records and evaluations of the work and impact of the Centre.

(c) Increased efficiency and effectiveness of the community and voluntary organisations that receive support, resulting in enhanced outcomes and service delivery and, consequently, an improved quality of life for those who benefit from the work of these organisations. The beneficiaries are community and voluntary sector organisations. These benefits can be evidenced through internal monitoring records and feedback and evaluations. No harm or private benefit arises from these purposes

No harm arises from these purposes. Incidental benefit may arise from transferable skills training offered to Board members to fulfil their duties.

What the Organisation Does

KWC provides a community resource for women, and advances education and training through the delivery of programmes, courses and initiatives, mentoring and guidance. It fosters personal development, confidence and capacities and to prepare participants for training and employment opportunities.

The Women's Centre promotes health and wellbeing for women, giving support, advice
and guidance. A key activity is the promotion of peace, reconciliation, social enterprise and community cohesion, with a particular focus on relief of poverty, disadvantage and reducing health inequalities, and providing programmes which contribute to ending violence against women and girls such as the Domestic Violence One Stop Shop. Through its family friendly programmes, the centre provides early intervention and family support, education of young children through childcare and daycare, provides facilities to improve social welfare, leisure, community development, forging partnerships with stakeholder agencies. Support to tackle poverty includes the delivery of the Bangor Social Supermarket, based at 1 Kilcooley Square, Bangor

Achievements & Performance During the Year

Education & Training

Department for Communities

Throughout the year, the organisation has been supported through Department for Communities Neighbourhood Renewal, KWC delivers the flagship education and training programme for Kilcooley, helping overcome educational underachievement and support long term unemployed or economically inactive re-enter the labour market. . This provides the core elements for employability of Maths, English and ICT and key transferable skills for employment. KWC is a registered accreditation centre with the main UK awarding bodies including CCEA, AQA, OCR, OCN and TQUK.

Employability

KWC delivered a comprehensive employability programme which encompassed creation of dynamic CVs for clients, job interview preparation, mock interviews, interview technique skills, assisting completion of application forms and hosting Job Fairs for employers. The employment team work closely with local employers to determine skills gap in the local job markets, and to optimise opportunities for 'meet the employer' events. KWC is working to build relationships within the business community via its links with Bangor Chamber of Commerce to provide placements, job taster sessions and work experience with local business.

Health & Wellbeing

Working in partnership with the Public Health Agency and the South Eastern Healthcare Trust, KWC delivered a varied health and wellbeing and health promotion programme and chairs the Kilcooley Health Improvement Partnership (HIP) which brings together cross sectoral organisations to tackle health inequalities in the area. The group works collectively to support the most vulnerable with the cost of living crisis including provision through the Bangor Social Supermarket, managed by KWC, the Kilcooley Community Fridge and its associated wrap around support programmes, which include nutritional advice, physical activity, therapeutic horticulture and arts and crafts for positive mental health. A new community café 'Queen Bee' has been established as a warm space in the Kilcooley area, where local people can access a range of support including food poverty, health and wellbeing support, debt advice and a listening ear for those experiencing mental health challenges. Classes run on each day of the week and appeal to women from age 18 and up and include activities for all levels and abilities including those with dementia. This project was offered across the Ards North Down region including in the rural community where outreach activities provided those in rurally deprived and isolated locations to benefit from wellbeing boosting and health information events.

Bangor Social Supermarket

The Bangor Social Supermarket project is supporting over 40 families weekly with fresh and notorious food and household/personal hygiene items. It also hosts the Period Poverty project and has extended to include a 'Baby Bank' assisting with essential items for new families. Wrap around support and a Community Fridge provide essential items for those on a limited budget or experiencing financial hardship. The project links with a number of volunteers - both collection and delivery of food, supporting clients on shopping days and referrals to wrap around support. Volunteers include team members from Bangor Jobs and Benefits Office who use the opportunity to link with vulnerable clients and offer additional support.

Early Years & Childcare

KWC has been providing on-site childcare, parenting programmes and early intervention initiatives for 30 years, to ensure caring responsibilities are not a barrier to engagement on programmes for women. Our Social Enterprise Daycare 'Ladybirds' offered registered full time daycare with South Eastern Healthcare Trust, provision is split into relevant age categories and rooms - Babies aged 0-2 years, Wobblers aged 2-3, pre-pre school aged 3-4 and pre-school aged 3-4. Refurbishment commenced on the unit 1 Kilcooley Square site to ensure early years provision remains in the estate continues to be a challenge and we hope to offer sessional provision to fill gaps in provision in the area, where other services have ceased.

Peace, Reconciliation & Good Relations

Kilcooley Women's Centre was appointed to the Ards North Down Peace Plus Partnership to support the development of the local action plan.

Good Relations small programmes were delivered on behalf of Good Relations Unit in Council and the Executive Office in Stormont. These promoted positive relations at a local level between women in Ards North Down, reinforcing the links we have established across the Borough between women from all communities and backgrounds.

Young Women & Girls

The centre continues to provides an intensive support programme for young women aged 16-25 who are at risk of not reaching their full potential. Support is given to help prepare participants for the workplace, through provision of tailored academic and vocational training, employability preparation and coaching and mentoring. Childcare is provided as many of the young women are also young parents. Mentoring, confidence building, goal setting and personal development plans provide a bespoke pathway for each participant who joins the programme. A Girls project has been developed in partnership with local schools, to contribute to the Ending Violence Against Women & Girls Strategy.

Supporting Older People

Kilcooley Women's Centre recognises the valuable contribution older people provide to the local community and utilise their skills through our intergenerational programmes. Support for older women is given in the weekly 'Monday Club' which provides befriending, activities, arts and crafts, travel club, support, advice and guidance whilst helping to tackle social isolation and loneliness. The Older Women's Group enjoy the participative literacy group the project has established. The programmes for older people links with rural programmes, and our engagement with County Down Rural Network and our Peace and Reconciliation work, as many of the older participants are keen to engage on good relations and dialogue activities. Additionally we offer storytelling classes to a local dementia nursing home where we support individuals living with memory problems to avail of equal opportunities that benefit their wellbeing and provide them with an outlet. Activity such as therapeutic horticulture and other craft activities to benefit their wellbeing. The older peoples programmes are supported by a range of small grants, levering in bespoke programmes responding to identified need by older people in the area.

Outreach & Rural Programmes

Following independent research commissioned by KWC and Rural Development Partnership, a need was established to support women, children and families across the rural community in Ards North Down. Currently, KWC provides an outreach programme in the villages across the rural communities, supporting older women and encouraging intergenerational engagement, good relations and peace building. Partnership work continues to grow with County Down Rural Network with whom we have delivered several partnership projects. This will be extended with programmes to support mental health for women, mothers and vulnerable groups.

International Engagement and Exchange of Good Practices

KWC continues to maintain its links and collaboration with its European and International partners which area a legacy to the Erasmus+ programmes both as a lead and a project partner. The organisation continues to explore Turing Scheme opportunities, and lobbying the Dublin Government to include adult education in their extended Northern Ireland programme.

Heritage Engagement Project

Kilcooley Women's Centre has developed and delivered a dynamic heritage programme 'East side Lives' from the historic Old Market House situated on Main Street Bangor, in collaboration with the National Lottery Heritage Fund, Architectural Heritage Fund, and other key heritage stakeholders, KWC has worked to use heritage as a tool of regeneration on the high street. These initiatives aim to enhance heritage engagement among disadvantaged groups by providing accessible, skills-based learning opportunities. Programs include heritage training such as tour guiding, research skills development, and site visits to heritage restoration projects across Northern Ireland. Additionally, the centre supports the conservation of traditional crafts by facilitating intergenerational workshops that pass down valuable heritage skills. Storytelling sessions capture and preserve untold local histories, focusing on the stories of the Old Market House and the lived experiences of community members whose heritage narratives might otherwise be lost. Through these efforts, Kilcooley Women's Centre has created opportunities for a deeper understanding of local heritage while building community pride and creating pathways for personal development.

Financial Review

Restricted reserves are used for the purposes intended as per the conditions of funding for each fund. KWC's restricted reserves balance related to the timing differentia receipt of funding and expenditure. Their reserves should balance at zero when programmes are completed.
Unrestricted reserves are used for items in keeping with the organisations charitable aims and objectives. At the end of the current year, the charity shows an unrestricted reserve of £53,490.

Future Strategy & Plans

KWC aims to

a) Deliver a dedicated single site Women's Centre for Ards North Down and strengthen the rural services for women, children and families in the Borough.

b) Formally expand the services of KWC into a sub-regional network for supporting women.

c) Develop the Ladybirds building through capital investment to provide additional support services for children and families in the Borough

d) Enhance our heritage and cultural programmes to include social enterprise incubation, co working space, in central Bangor

e) Maintain resilience within the organisation as we support clients impacted by the cost of living crisis, ensuring we are front and central in the recovery intervention programmes

f) Lobby against the impact of Brexit and the instability of the NI Executive and its impact on women, children and families, particularly in relation to the losss of European Social Fund and the ending of the
Shared Prosperity Fund, which supported Economically Inactive women re-enter the workplace

g) Progress the digitalisation project to improve access to KWC programmes via online platforms - developing the bespoke platform Women's Virtual College to continue virtual/digital/blended learning approaches and further digitalisation of financial operations

h) Develop social economy initiatives to help sustain the organisation, making it less reliant on grant income.

i) Enhance the site and offer new Early Years spaces at 1 Kilcooley Square

j) Grow the partnership with Bangor Chamber of Commerce, to enhance our links with the business sector.

k) Work with central Government on the legacy programmes (Shared Prosperity and Levelling Up) which replaced the EU grant programmes such as ESF and Erasmus+ to ensure continuity of service for beneficiaries and lessen the impact of Brexit. Explore new potential in the Turing Scheme, the new UK international exchange programme

l) Enhance the rural engagement programme incorporating the Virtual College NI hub concept.

Funds Held on Behalf of Others

KWC does not hold funds on behalf of others.

Reserves Policy

Kilcooley Women's Centre reserves policy aims to cover a minimum of three months costs in order to meet unexpected demands, a delay in receiving funding and to give breathing space should there be an unfavourable change to government policy.

Regular budgetary control allows us to monitor our financial well being on a monthly basis. Reserves are restricted to ensure we can also meet any redundancy liability for employed staff who complete fixed term contracts.

Statement of trustees' responsibilities

The trustees (who are also the directors of Kilcooley Women's Centre for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial period. 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 its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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, comprising FRS 102 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 presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

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

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Kilcooley Women's Centre

Trustees Annual Report (incorporating the Directors' Report)
Year ended 31 March 2024

Reappointment of auditor
The auditors RBCA Ltd are deemed to be reappointed under section 487(2) of the Companies Act 2006.

Small companies provision statement
This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 20 Dec 2024 and signed on its behalf by:

Shona Kelly

Shona Lynn Kelly
Trustee

Margaret Weir
Trustee

Independent Auditor's Report to the Members of Kilcooley Women's Centre
Year ended 31 March 2024

Opinion

We have audited the financial statements of Kilcooley Women's Centre (the 'charity') for the year ended 31 March 2024, which comprise the Statement of Financial Activities, Statement of Financial Position, 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 United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the period 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.

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 auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were 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 auditor's report 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.

Independent Auditor's Report to the Members of Kilcooley Women's Centre Year ended 31 March 2024

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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinion on other matter 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 for the financial period for which the financial statements are prepared is consistent with the financial statements; and
- the has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the .

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate 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 (set out on page 8), 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 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 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 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.

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

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience through discussion with the Trustees and other management (as required by auditing standards).
- We had regard to laws and regulations in areas that directly affect the financial statements including financial reporting (including related trade union legislation) and taxation legislation. We considered that extent of compliance with those laws and regulations as part of our procedures on the related financial statement items.
- With the exception of any known or possible non-compliance, and as required by auditing standards, our work in respect of these was limited to enquiry of the Trustees.
- We communicated applicable laws and regulations throughout our audit team and remained alert to any indications of non-compliance throughout the audit.
- We addressed the risk of fraud through management override of controls, by testing the appropriateness of journal entries, and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential basis; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.
- Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Independent Auditor's Report to the Members of Kilcooley Women's Centre
Year ended 31 March 2024

Use of our report
This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an 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 charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Brian Stewart
....
Brian Stewart (Senior Statutory Auditor)
For and on behalf of RBCA Ltd,

Linenhall Exchange
26 Linenhall Street
Belfast
BT2 8BG

Date: 20 Dec 2024

Kilcooley Women's Centre

Statement of Financial Activities
(Including Income and Expenditure Account) Year ended 31 March 2024

	Note	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	4	40,210	693,902	734,112	880,166
Other trading activities	5	30,126	-	30,126	45,851
Total Income		70,336	693,902	764,238	926,017
Expenditure on:					
Charitable activities	6	(67,214)	(733,265)	(800,479)	(988,495)
Total Expenditure		(67,214)	(733,265)	(800,479)	(988,495)
Net income/(expenditure)		3,122	(39,363)	(36,241)	(62,478)
Net movement in funds		3,122	(39,363)	(36,241)	(62,478)
Reconciliation of funds					
Total funds brought forward		50,368	674,472	724,840	787,318
Total funds carried forward	18	53,490	635,109	688,599	724,840

The statement of financial activities includes all gains and losses recognised in the year.

The funds breakdown for 2023 is shown in note 18.

Kilcooley Women's Centre

Registration number: NI625060
Statement of Financial Position as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Intangible assets	12	3,744	12,120
Tangible assets	13	796,849	530,959
		800,593	543,079
Current assets			
Debtors	14	73,168	76,245
Cash at bank and in hand		81,895	365,364
		155,063	441,609
Creditors: Amounts falling due within one year	15	(25,521)	(18,312)
Net current assets		129,542	423,297
Total assets less current liabilities		930,135	966,376
Creditors: Amounts falling due after more than one year	16	(241,536)	(241,536)
Net assets		688,599	724,840
Funds of the charity:			
Restricted funds		635,109	674,472
Unrestricted funds		53,490	50,368
Total funds	18	688,599	724,840

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

The financial statements on pages 14 to 26 were approved by the trustees, and authorised for issue on 20.Dec.2024.. and signed on their behalf by:

Shona Kelly
....
Shona Lynn Kelly
Trustee

MW
....
Margaret Weir
Trustee

Kilcooley Women's Centre

Statement of Cash Flows for the year ended 31 March 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash expenditure		(36,241)	(62,478)
Adjustments to cash flows from non-cash items			
Depreciation of tangible assets		23,363	19,513
Amortisation of intangible assets		8,376	11,880
Interest payable and similar charges		10,077	10,452
Accrued income		6,546	(75,381)
		12,121	(96,014)
Changes in:			
Trade and other debtors	14	3,077	17,909
Trade and other creditors	15	663	435
Interest Paid		(10,077)	(10,452)
Net cash flows from operating activities		5,784	(88,122)
Cash flows from investing activities			
Acquisitions of tangible assets		(289,253)	(104,816)
Cash flows from financing activities			
Proceeds from new bank borrowings during the period		-	(7)
Net decrease in cash and cash equivalents		(283,469)	(192,945)
Cash and cash equivalents at beginning of year		365,364	558,309
Cash and cash equivalents at end of year		81,895	365,364

The notes on pages 17 to 26 form an integral part of these financial statements.

Notes to the Financial Statements for the year ended 31 March 2024

1 Charity status

The charity is a public benefit entity and a private company limited by guarantee, registered in N.Ireland and a registered charity in Northern Ireland. The address of the registered office is Unit 65 North Down Development Organisation, 2-4 Balloo Avenue, Bangor, BT19 7QT, Northern Ireland.

2 Accounting policies

Statement of compliance
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 (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.
The financial statements are prepared in sterling, which is the functional currency Of the entity.

Going concern
There are no material uncertainties about the charity's ability to continue

Judgements and key sources of estimation uncertainty
The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances

Foreign Currencies
Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

• income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

• legacy income is recognised when receipt is probable and entitlement is established.

• income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

• income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates.

• expenditure on raising funds includes the costs of all fundraising activities, events, non- charitable trading activities, and the sale of donated goods.

• expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

• other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at revalued amounts, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

Intangible assets acquired as part of a business combination are only recognised separately from goodwill when they arise from contractual or other legal rights, are separable, the expected future economic benefits are probable and the cost or value can be measured reliably.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Asset	Amortisation method and rate
Website amortisation	25% straight line method

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Tangible fixed assets
Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation
Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:
Equipment - Office Equipment

Asset	Depreciation method and rate
Building	2% straight line
Office equipments	20% reducing balance method

Impairment of fixed assets
A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash- generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Defined contribution plans
Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

3 Limited by guarantee

The company is limited by guarantee and has no authorised or issued share capital. The company has charitable status accepted by the Charity Commission for Northern Ireland under reference NIC101001

4 Donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2024 £
CRF Levelling Up	-	156,000	156,000
DFC	-	100,258	100,258
Erasmus	5,300	48,267	53,567
PHA	-	62,746	62,746
DFA Rec fund	-	25,000	25,000
Other Government Grants	34,910	258,190	293,100
Donations	-	43,441	43,441
	40,210	693,902	734,112

	Unrestricted funds General £	Restricted funds £	Total 2023 £
CRF Levelling Up	-	159,894	159,894
DFE	-	148,748	148,748
DFC	-	103,881	103,881
Erasmus	-	213,950	213,950
PHA	-	51,013	51,013
DFA Rec fund	-	26,055	26,055
Other Government Grants	33,333	97,323	130,656
Donations	-	45,969	45,969
	33,333	846,833	880,166

Kilcooley Women's Centre

Notes to the Financial Statements for the year ended 31 March 2024

5 Income from other trading activities

	Unrestricted funds General £	Total funds £	Total 2023 £
Childcare	30,126	30,126	45,851
	30,126	30,126	45,851

6 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £
Charitable activities	67,214	714,338	781,552
Support costs	-	18,927	18,927
	67,214	733,265	800,479

	Unrestricted funds General £	Restricted funds £	Total 2023 £
Charitable activities	78,362	892,323	970,685
Support costs	-	17,810	17,810
	78,362	910,133	988,495

	Activity undertaken directly £	Activity support costs £	2024 £	2023 £
Charitable activity	781,552	-	781,552	970,685
Governance costs	-	18,927	18,927	17,810
	781,552	18,927	800,479	988,495

7 Net (expenditure)/income

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

	2024 £	2023 £
Amortisation of intangible assets	8,376	11,880
Depreciation of tangible fixed assets	23,363	19,513
	31,739	31,393

9 Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	415,618	431,779
Employer contribution to pension plans	12,858	20,040
	428,476	451,819

The average head count of employees during the year was 14 (2023: 20)

No employee received emoluments of more than £60,000 during the period. (2023: Nil)

10 Trustees remuneration and expenses

No trustees have received remuneration in the year.

11 Auditors' remuneration

	2,024	2,023
	£	£
Fees payable for the audit of the financial statements	3,840	3,600

12 Intangible fixed assets

	Other intangible asset £
Cost	
At April 2023	47,520
At 31 March 2024	47,520
Amortisation	
At 1 April 2023	35,400
Charge for the year	8,376
At 31 March 2024	43,776
Net book value	
At 31 March 2024	3,744
At 31 March 2023	12,120

13 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 April 2023	452,908	189,749	642,657
Additions	270,710	18,543	289,253
At 31 March 2024	723,618	208,292	931,910
Depreciation			
At 1 April 2023	-	111,698	111,698
Charge for the year	4,044	19,319	23,363
At 31 March 2024	4,044	131,017	135,061
Net book value			
At 31 March 2024	719,574	77,275	796,849
At 31 March 2023	452,908	78,051	530,959

14 Debtors

	2024 £	2023 £
Trade debtors	60,513	63,107
Other debtors	12,655	13,138
	73,168	76,245

15 Creditors: amounts falling due within one year

	2024 £	2023 £
Bank loans and overdrafts	10,000	10,000
Other taxation and social security	4,490	3,826
Accruals and deferred income	11,031	4,486
	25,521	18,312

16 Creditors: amounts falling due after one year

	2024 £	2023 £
Bank loans	241,536	241,536

The loan included in notes 16 and 17 above has been secured from the Architectural Heritage Fund, by way of a charge over land and premises at 77 Main street, Bangor

17 Pension and other schemes

Defined contribution pension scheme

The amount recognised in income or expenditure as an expense in relation to defined contribution plan was 12,858 (2023: 20,040)

18 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General	50,368	70,336	(67,214)	53,490
Restricted funds	674,472	693,902	(733,265)	635,109
Total funds	724,840	764,238	(800,479)	688,599

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General	49,546	79,184	(78,362)	50,368
Restricted funds	737,772	846,833	(910,133)	674,472
Total funds	787,318	926,017	(988,495)	724,840

19 Analysis of net assets between funds

	Unrestricted funds Other £	Restricted funds £	Total funds at 31 March 2024 £
Intangible fixed assets	-	3,744	3,744
Tangible fixed assets	-	796,849	796,849
Current assets	57,534	97,529	155,063
Current liabilities	-	(25,521)	(25,521)
Creditors over 1 year	-	(241,536)	(241,536)
Total net assets	57,534	631,065	688,599

	Unrestricted funds Designated £	Restricted funds £	Total funds at 31 March 2023 £
Intangible fixed assets	-	12,120	12,120
Tangible fixed assets	-	530,959	530,959
Current assets	50,368	391,241	441,609
Current liabilities	-	(18,312)	(18,312)
Creditors over 1 year	-	(241,536)	(241,536)
Total net assets	50,368	674,472	724,840

20 Analysis of net funds

	At 1 April 2023 £	Net cash flow £	At 31 March 2024 £
Cash at bank and in hand	365,364	(283,469)	81,895
Debt due within one year	(10,000)	-	(10,000)
Debt due after more than one year	(241,543)	-	(241,543)
Net debt	113,821	(283,469)	(169,648)

KILCOOLEY WOMEN'S CENTRE

Northern Ireland - Charity number 101001

Annual report

Company registration number: NI625060

Charity registration number: 101001

Kilcooley Women's Centre

(A company limited by guarantee)

Financial Statements Financial Statements

31 March 2024

Kilcooley Women's Centre

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Kilcooley Women's Centre

Trustees Annual Report (incorporating the Directors' Report)
Year ended 31 March 2024

Trustees	Karen Connor, (Secretary) Karin Gilkinson Shona Lynn Kelly Margaret Weir, (Chairperson) Georgina Murray, (Treasurer)
Charity Registration Number	101001
Company Registration Number	NI625060
Registered Office	Unit 65 North Down Development Organisation 2-4 Balloo Avenue Bangor Down BT19 7QT
Auditor	RBCA Ltd Linenhall Exchange 26 Linenhall Street Belfast BT2 8BG
Solicitors:	Peter Dornan & Co Solicitors 14 Hamilton Road Bangor BT20 4LE
Bankers	First Trust 11-15 Donegall Square North Belfast BT1 5GB

Kilcooley Women's Centre

Trustees Annual Report (incorporating the Directors' Report)
Year ended 31 March 2024

Structure, Governance & Constitution

Kilcooley Women's Centre is governed by a Memorandum and Articles of Association and is a Company Limited by Guarantee with charitable status. KWC is registered with the NI Charity Commission. On appointment to the Board of Directors, the Trustee receives induction training to ensure they are aware of the responsibility of their post. The roles and responsibilities of the Board of Directors are contained in the Board Induction Manual and detail the strategic level of their decision making powers. Operational matters are delegated to the Chief Executive who reports to the Board at meetings held at least 6 times per year. There are Board Sub-Groups including Staffing and Finance to promote good governance.

Objectives and activities

The objectives of KWC are to promote any charitable purpose for the benefit of women, children and families resident in the Ards North Down region to improve the conditions of their lives. In particular to

i. Advance education and training through the delivery of programmes, courses, initiatives, mentoring and guidance in order to
a) Enhance transferable skills and educational attainment
b) Foster personal development, confidence and capacities
c) Prepare participants for training and employment opportunities.

ii. To provide, maintain and develop a community and resource centre for women.

iii. To promote health and wellbeing amongst women by providing a confidential atmosphere where women can receive support, advice and guidance and be signposted.

iv. Promote peace and reconciliation, community engagement and cohesion, capacity for leadership and equality and diversity.

v. Provide family support services to children of school age.

vi. Enhance the development and education of young children and enable their mothers or carers to participate in education or training or other activities by offering appropriate childcare or day-care facilities.
vii. Provide facilities in the interests of social welfare for recreation and other leisure time occupations with the object of improving the conditions of life for local residents.

viii. Advance community development by providing help. Support and facilities to community and voluntary groups based in Ards North Down and the South Eastern region.

ix. To provide, facilitate and organise co-operation and participation between community and voluntary organisations, public and statutory agencies based in the Ards North Down region.

Public Benefit Statement and Declaration

The public benefit for Kilcooley Women's Centre are for the purposes of benefiting women and children resident in the North Down and Ards area are:-
(a)
(i) Enhanced educational attainment, transferable skills, capabilities and capacities of women and improved potential to secure employment.

(ii) Improved physical, intellectual and social development of pre- and school-age children, early identification and support of children with special or additional needs. The beneficiaries are women and their children living in the area of benefit. These benefits can be evidenced through internal records kept of the progress and qualifications achieved by the participants, evaluations of the work and impact of the Centre, feedback from beneficiaries and inspections undertaken by social services.

(b) A reduction in stress and isolation, general improvements in health and well-being and greater knowledge of health services and support available. The beneficiaries are women living in the area of benefit. These benefits can be evidenced through internal monitoring records and evaluations of the work and impact of the Centre.

(c) Increased efficiency and effectiveness of the community and voluntary organisations that receive support, resulting in enhanced outcomes and service delivery and, consequently, an improved quality of life for those who benefit from the work of these organisations. The beneficiaries are community and voluntary sector organisations. These benefits can be evidenced through internal monitoring records and feedback and evaluations. No harm or private benefit arises from these purposes

No harm arises from these purposes. Incidental benefit may arise from transferable skills training offered to Board members to fulfil their duties.

What the Organisation Does

KWC provides a community resource for women, and advances education and training through the delivery of programmes, courses and initiatives, mentoring and guidance. It fosters personal development, confidence and capacities and to prepare participants for training and employment opportunities.

The Women's Centre promotes health and wellbeing for women, giving support, advice
and guidance. A key activity is the promotion of peace, reconciliation, social enterprise and community cohesion, with a particular focus on relief of poverty, disadvantage and reducing health inequalities, and providing programmes which contribute to ending violence against women and girls such as the Domestic Violence One Stop Shop. Through its family friendly programmes, the centre provides early intervention and family support, education of young children through childcare and daycare, provides facilities to improve social welfare, leisure, community development, forging partnerships with stakeholder agencies. Support to tackle poverty includes the delivery of the Bangor Social Supermarket, based at 1 Kilcooley Square, Bangor

Achievements & Performance During the Year

Education & Training

Department for Communities

Throughout the year, the organisation has been supported through Department for Communities Neighbourhood Renewal, KWC delivers the flagship education and training programme for Kilcooley, helping overcome educational underachievement and support long term unemployed or economically inactive re-enter the labour market. . This provides the core elements for employability of Maths, English and ICT and key transferable skills for employment. KWC is a registered accreditation centre with the main UK awarding bodies including CCEA, AQA, OCR, OCN and TQUK.

Employability

KWC delivered a comprehensive employability programme which encompassed creation of dynamic CVs for clients, job interview preparation, mock interviews, interview technique skills, assisting completion of application forms and hosting Job Fairs for employers. The employment team work closely with local employers to determine skills gap in the local job markets, and to optimise opportunities for 'meet the employer' events. KWC is working to build relationships within the business community via its links with Bangor Chamber of Commerce to provide placements, job taster sessions and work experience with local business.

Health & Wellbeing

Working in partnership with the Public Health Agency and the South Eastern Healthcare Trust, KWC delivered a varied health and wellbeing and health promotion programme and chairs the Kilcooley Health Improvement Partnership (HIP) which brings together cross sectoral organisations to tackle health inequalities in the area. The group works collectively to support the most vulnerable with the cost of living crisis including provision through the Bangor Social Supermarket, managed by KWC, the Kilcooley Community Fridge and its associated wrap around support programmes, which include nutritional advice, physical activity, therapeutic horticulture and arts and crafts for positive mental health. A new community café 'Queen Bee' has been established as a warm space in the Kilcooley area, where local people can access a range of support including food poverty, health and wellbeing support, debt advice and a listening ear for those experiencing mental health challenges. Classes run on each day of the week and appeal to women from age 18 and up and include activities for all levels and abilities including those with dementia. This project was offered across the Ards North Down region including in the rural community where outreach activities provided those in rurally deprived and isolated locations to benefit from wellbeing boosting and health information events.

Bangor Social Supermarket

The Bangor Social Supermarket project is supporting over 40 families weekly with fresh and notorious food and household/personal hygiene items. It also hosts the Period Poverty project and has extended to include a 'Baby Bank' assisting with essential items for new families. Wrap around support and a Community Fridge provide essential items for those on a limited budget or experiencing financial hardship. The project links with a number of volunteers - both collection and delivery of food, supporting clients on shopping days and referrals to wrap around support. Volunteers include team members from Bangor Jobs and Benefits Office who use the opportunity to link with vulnerable clients and offer additional support.

Early Years & Childcare

KWC has been providing on-site childcare, parenting programmes and early intervention initiatives for 30 years, to ensure caring responsibilities are not a barrier to engagement on programmes for women. Our Social Enterprise Daycare 'Ladybirds' offered registered full time daycare with South Eastern Healthcare Trust, provision is split into relevant age categories and rooms - Babies aged 0-2 years, Wobblers aged 2-3, pre-pre school aged 3-4 and pre-school aged 3-4. Refurbishment commenced on the unit 1 Kilcooley Square site to ensure early years provision remains in the estate continues to be a challenge and we hope to offer sessional provision to fill gaps in provision in the area, where other services have ceased.

Peace, Reconciliation & Good Relations

Kilcooley Women's Centre was appointed to the Ards North Down Peace Plus Partnership to support the development of the local action plan.

Good Relations small programmes were delivered on behalf of Good Relations Unit in Council and the Executive Office in Stormont. These promoted positive relations at a local level between women in Ards North Down, reinforcing the links we have established across the Borough between women from all communities and backgrounds.

Young Women & Girls

The centre continues to provides an intensive support programme for young women aged 16-25 who are at risk of not reaching their full potential. Support is given to help prepare participants for the workplace, through provision of tailored academic and vocational training, employability preparation and coaching and mentoring. Childcare is provided as many of the young women are also young parents. Mentoring, confidence building, goal setting and personal development plans provide a bespoke pathway for each participant who joins the programme. A Girls project has been developed in partnership with local schools, to contribute to the Ending Violence Against Women & Girls Strategy.

Supporting Older People

Kilcooley Women's Centre recognises the valuable contribution older people provide to the local community and utilise their skills through our intergenerational programmes. Support for older women is given in the weekly 'Monday Club' which provides befriending, activities, arts and crafts, travel club, support, advice and guidance whilst helping to tackle social isolation and loneliness. The Older Women's Group enjoy the participative literacy group the project has established. The programmes for older people links with rural programmes, and our engagement with County Down Rural Network and our Peace and Reconciliation work, as many of the older participants are keen to engage on good relations and dialogue activities. Additionally we offer storytelling classes to a local dementia nursing home where we support individuals living with memory problems to avail of equal opportunities that benefit their wellbeing and provide them with an outlet. Activity such as therapeutic horticulture and other craft activities to benefit their wellbeing. The older peoples programmes are supported by a range of small grants, levering in bespoke programmes responding to identified need by older people in the area.

Outreach & Rural Programmes

Following independent research commissioned by KWC and Rural Development Partnership, a need was established to support women, children and families across the rural community in Ards North Down. Currently, KWC provides an outreach programme in the villages across the rural communities, supporting older women and encouraging intergenerational engagement, good relations and peace building. Partnership work continues to grow with County Down Rural Network with whom we have delivered several partnership projects. This will be extended with programmes to support mental health for women, mothers and vulnerable groups.

International Engagement and Exchange of Good Practices

KWC continues to maintain its links and collaboration with its European and International partners which area a legacy to the Erasmus+ programmes both as a lead and a project partner. The organisation continues to explore Turing Scheme opportunities, and lobbying the Dublin Government to include adult education in their extended Northern Ireland programme.

Heritage Engagement Project

Kilcooley Women's Centre has developed and delivered a dynamic heritage programme 'East side Lives' from the historic Old Market House situated on Main Street Bangor, in collaboration with the National Lottery Heritage Fund, Architectural Heritage Fund, and other key heritage stakeholders, KWC has worked to use heritage as a tool of regeneration on the high street. These initiatives aim to enhance heritage engagement among disadvantaged groups by providing accessible, skills-based learning opportunities. Programs include heritage training such as tour guiding, research skills development, and site visits to heritage restoration projects across Northern Ireland. Additionally, the centre supports the conservation of traditional crafts by facilitating intergenerational workshops that pass down valuable heritage skills. Storytelling sessions capture and preserve untold local histories, focusing on the stories of the Old Market House and the lived experiences of community members whose heritage narratives might otherwise be lost. Through these efforts, Kilcooley Women's Centre has created opportunities for a deeper understanding of local heritage while building community pride and creating pathways for personal development.

Financial Review

Restricted reserves are used for the purposes intended as per the conditions of funding for each fund. KWC's restricted reserves balance related to the timing differentia receipt of funding and expenditure. Their reserves should balance at zero when programmes are completed.
Unrestricted reserves are used for items in keeping with the organisations charitable aims and objectives. At the end of the current year, the charity shows an unrestricted reserve of £53,490.

Future Strategy & Plans

KWC aims to

a) Deliver a dedicated single site Women's Centre for Ards North Down and strengthen the rural services for women, children and families in the Borough.

b) Formally expand the services of KWC into a sub-regional network for supporting women.

c) Develop the Ladybirds building through capital investment to provide additional support services for children and families in the Borough

d) Enhance our heritage and cultural programmes to include social enterprise incubation, co working space, in central Bangor

e) Maintain resilience within the organisation as we support clients impacted by the cost of living crisis, ensuring we are front and central in the recovery intervention programmes

f) Lobby against the impact of Brexit and the instability of the NI Executive and its impact on women, children and families, particularly in relation to the losss of European Social Fund and the ending of the
Shared Prosperity Fund, which supported Economically Inactive women re-enter the workplace

g) Progress the digitalisation project to improve access to KWC programmes via online platforms - developing the bespoke platform Women's Virtual College to continue virtual/digital/blended learning approaches and further digitalisation of financial operations

h) Develop social economy initiatives to help sustain the organisation, making it less reliant on grant income.

i) Enhance the site and offer new Early Years spaces at 1 Kilcooley Square

j) Grow the partnership with Bangor Chamber of Commerce, to enhance our links with the business sector.

k) Work with central Government on the legacy programmes (Shared Prosperity and Levelling Up) which replaced the EU grant programmes such as ESF and Erasmus+ to ensure continuity of service for beneficiaries and lessen the impact of Brexit. Explore new potential in the Turing Scheme, the new UK international exchange programme

l) Enhance the rural engagement programme incorporating the Virtual College NI hub concept.

Funds Held on Behalf of Others

KWC does not hold funds on behalf of others.

Reserves Policy

Kilcooley Women's Centre reserves policy aims to cover a minimum of three months costs in order to meet unexpected demands, a delay in receiving funding and to give breathing space should there be an unfavourable change to government policy.

Regular budgetary control allows us to monitor our financial well being on a monthly basis. Reserves are restricted to ensure we can also meet any redundancy liability for employed staff who complete fixed term contracts.

Statement of trustees' responsibilities

The trustees (who are also the directors of Kilcooley Women's Centre for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial period. 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 its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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, comprising FRS 102 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 presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

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

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Reappointment of auditor
The auditors RBCA Ltd are deemed to be reappointed under section 487(2) of the Companies Act 2006.

Small companies provision statement
This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 20 Dec 2024 .... and signed on its behalf by:

Shona Kelly
....
Shona Lynn Kelly
Trustee

MWeir
....
Margaret Weir
Trustee

Kilcooley Women's Centre

Independent Auditor's Report to the Members of Kilcooley Women's Centre Year ended 31 March 2024

Opinion
We have audited the financial statements of Kilcooley Women's Centre (the 'charity') for the year ended 31 March 2024, which comprise the Statement of Financial Activities, Statement of Financial Position, 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 United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the period 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.

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 auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were 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 auditor's report 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.

Independent Auditor's Report to the Members of Kilcooley Women's Centre
Year ended 31 March 2024

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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinion on other matter 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 for the financial period for which the financial statements are prepared is consistent with the financial statements; and
- the has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the .

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate 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 (set out on page 8), 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 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 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 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.

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

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience through discussion with the Trustees and other management (as required by auditing standards).
- We had regard to laws and regulations in areas that directly affect the financial statements including financial reporting (including related trade union legislation) and taxation legislation. We considered that extent of compliance with those laws and regulations as part of our procedures on the related financial statement items.
- With the exception of any known or possible non-compliance, and as required by auditing standards, our work in respect of these was limited to enquiry of the Trustees.
- We communicated applicable laws and regulations throughout our audit team and remained alert to any indications of non-compliance throughout the audit.
- We addressed the risk of fraud through management override of controls, by testing the appropriateness of journal entries, and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential basis; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.
- Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Kilcooley Women's Centre

Independent Auditor's Report to the Members of Kilcooley Women's Centre
Year ended 31 March 2024

Use of our report
This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an 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 charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Brian Stewart
....
Brian Stewart (Senior Statutory Auditor)
For and on behalf of RBCA Ltd,

Linenhall Exchange
26 Linenhall Street
Belfast
BT2 8BG

20 Dec 2024
Date:............................

Kilcooley Women's Centre

Statement of Financial Activities
(Including Income and Expenditure Account) Year ended 31 March 2024

	Note	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	4	40,210	693,902	734,112	880,166
Other trading activities	5	30,126	-	30,126	45,851
Total Income		70,336	693,902	764,238	926,017
Expenditure on:					
Charitable activities	6	(67,214)	(733,265)	(800,479)	(988,495)
Total Expenditure		(67,214)	(733,265)	(800,479)	(988,495)
Net income/(expenditure)		3,122	(39,363)	(36,241)	(62,478)
Net movement in funds		3,122	(39,363)	(36,241)	(62,478)
Reconciliation of funds					
Total funds brought forward		50,368	674,472	724,840	787,318
Total funds carried forward	18	53,490	635,109	688,599	724,840

The statement of financial activities includes all gains and losses recognised in the year.

The funds breakdown for 2023 is shown in note 18.

Kilcooley Women's Centre

Registration number: NI625060
Statement of Financial Position as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Intangible assets	12	3,744	12,120
Tangible assets	13	796,849	530,959
		800,593	543,079
Current assets			
Debtors	14	73,168	76,245
Cash at bank and in hand		81,895	365,364
		155,063	441,609
Creditors: Amounts falling due within one year	15	(25,521)	(18,312)
Net current assets		129,542	423,297
Total assets less current liabilities		930,135	966,376
Creditors: Amounts falling due after more than one year	16	(241,536)	(241,536)
Net assets		688,599	724,840
Funds of the charity:			
Restricted funds		635,109	674,472
Unrestricted funds		53,490	50,368
Total funds	18	688,599	724,840

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

The financial statements on pages 14 to 26 were approved by the trustees, and authorised for issue on 20.Dec.2024.. and signed on their behalf by:

Shona Kelly
....
Shona Lynn Kelly
Trustee

M Wi
....
Margaret Weir
Trustee

The notes on pages 17 to 26 form an integral part of these financial statements.

Kilcooley Women's Centre

Statement of Cash Flows for the year ended 31 March 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash expenditure		(36,241)	(62,478)
Adjustments to cash flows from non-cash items			
Depreciation of tangible assets		23,363	19,513
Amortisation of intangible assets		8,376	11,880
Interest payable and similar charges		10,077	10,452
Accrued income		6,546	(75,381)
		12,121	(96,014)
Changes in:			
Trade and other debtors	14	3,077	17,909
Trade and other creditors	15	663	435
Interest Paid		(10,077)	(10,452)
Net cash flows from operating activities		5,784	(88,122)
Cash flows from investing activities			
Acquisitions of tangible assets		(289,253)	(104,816)
Cash flows from financing activities			
Proceeds from new bank borrowings during the period		-	(7)
Net decrease in cash and cash equivalents		(283,469)	(192,945)
Cash and cash equivalents at beginning of year		365,364	558,309
Cash and cash equivalents at end of year		81,895	365,364

Notes to the Financial Statements for the year ended 31 March 2024

1 Charity status

The charity is a public benefit entity and a private company limited by guarantee, registered in N.Ireland and a registered charity in Northern Ireland. The address of the registered office is Unit 65 North Down Development Organisation, 2-4 Balloo Avenue, Bangor, BT19 7QT, Northern Ireland.

2 Accounting policies

Statement of compliance
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 (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.
The financial statements are prepared in sterling, which is the functional currency Of the entity.

Going concern
There are no material uncertainties about the charity's ability to continue

Judgements and key sources of estimation uncertainty
The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances

Foreign Currencies
Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

• income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

• legacy income is recognised when receipt is probable and entitlement is established.

• income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

• income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates.

• expenditure on raising funds includes the costs of all fundraising activities, events, non- charitable trading activities, and the sale of donated goods.

• expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

• other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at revalued amounts, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

Intangible assets acquired as part of a business combination are only recognised separately from goodwill when they arise from contractual or other legal rights, are separable, the expected future economic benefits are probable and the cost or value can be measured reliably.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Asset	**Amortisation method and rate**
Website amortisation	25% straight line method

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Tangible fixed assets
Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation
Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:
Equipment - Office Equipment

Asset	**Depreciation method and rate**
Building	2% straight line
Office equipments	20% reducing balance method

Impairment of fixed assets
A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash- generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Defined contribution plans
Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

3 Limited by guarantee

The company is limited by guarantee and has no authorised or issued share capital. The company has charitable status accepted by the Charity Commission for Northern Ireland under reference NIC101001

4 Donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2024 £
CRF Levelling Up	-	156,000	156,000
DFC	-	100,258	100,258
Erasmus	5,300	48,267	53,567
PHA	-	62,746	62,746
DFA Rec fund	-	25,000	25,000
Other Government Grants	34,910	258,190	293,100
Donations	-	43,441	43,441
	40,210	693,902	734,112

	Unrestricted funds General £	Restricted funds £	Total 2023 £
CRF Levelling Up	-	159,894	159,894
DFE	-	148,748	148,748
DFC	-	103,881	103,881
Erasmus	-	213,950	213,950
PHA	-	51,013	51,013
DFA Rec fund	-	26,055	26,055
Other Government Grants	33,333	97,323	130,656
Donations	-	45,969	45,969
	33,333	846,833	880,166

5 Income from other trading activities

	Unrestricted funds General £	Total funds £	Total 2023 £
Childcare	30,126	30,126	45,851
	30,126	30,126	45,851

6 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £
Charitable activities	67,214	714,338	781,552
Support costs	-	18,927	18,927
	67,214	733,265	800,479

	Unrestricted funds General £	Restricted funds £	Total 2023 £
Charitable activities	78,362	892,323	970,685
Support costs	-	17,810	17,810
	78,362	910,133	988,495

	Activity undertaken directly £	Activity support costs £	2024 £	2023 £
Charitable activity	781,552	-	781,552	970,685
Governance costs	-	18,927	18,927	17,810
	781,552	18,927	800,479	988,495

7 Net (expenditure)/income

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

	2024 £	2023 £
Amortisation of intangible assets	8,376	11,880
Depreciation of tangible fixed assets	23,363	19,513
	31,739	31,393

9 Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	415,618	431,779
Employer contribution to pension plans	12,858	20,040
	428,476	451,819

The average head count of employees during the year was 14 (2023: 20)

No employee received emoluments of more than £60,000 during the period. (2023: Nil)

10 Trustees remuneration and expenses

No trustees have received remuneration in the year.

11 Auditors' remuneration

	2,024	2,023
	£	£
Fees payable for the audit of the financial statements	3,840	3,600

12 Intangible fixed assets

	Other intangible asset £
Cost	
At April 2023	47,520
At 31 March 2024	47,520
Amortisation	
At 1 April 2023	35,400
Charge for the year	8,376
At 31 March 2024	43,776
Net book value	
At 31 March 2024	3,744
At 31 March 2023	12,120

13 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 April 2023	452,908	189,749	642,657
Additions	270,710	18,543	289,253
At 31 March 2024	723,618	208,292	931,910
Depreciation			
At 1 April 2023	-	111,698	111,698
Charge for the year	4,044	19,319	23,363
At 31 March 2024	4,044	131,017	135,061
Net book value			
At 31 March 2024	719,574	77,275	796,849
At 31 March 2023	452,908	78,051	530,959

14 Debtors

	2024 £	2023 £
Trade debtors	60,513	63,107
Other debtors	12,655	13,138
	73,168	76,245

15 Creditors: amounts falling due within one year

	2024 £	2023 £
Bank loans and overdrafts	10,000	10,000
Other taxation and social security	4,490	3,826
Accruals and deferred income	11,031	4,486
	25,521	18,312

16 Creditors: amounts falling due after one year

	2024 £	2023 £
Bank loans	241,536	241,536

The loan included in notes 16 and 17 above has been secured from the Architectural Heritage Fund, by way of a charge over land and premises at 77 Main street, Bangor

17 Pension and other schemes

Defined contribution pension scheme

The amount recognised in income or expenditure as an expense in relation to defined contribution plan was 12,858 (2023: 20,040)

18 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General	50,368	70,336	(67,214)	53,490
Restricted funds	674,472	693,902	(733,265)	635,109
Total funds	724,840	764,238	(800,479)	688,599

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General	49,546	79,184	(78,362)	50,368
Restricted funds	737,772	846,833	(910,133)	674,472
Total funds	787,318	926,017	(988,495)	724,840

19 Analysis of net assets between funds

	Unrestricted funds Other £	Restricted funds £	Total funds at 31 March 2024 £
Intangible fixed assets	-	3,744	3,744
Tangible fixed assets	-	796,849	796,849
Current assets	57,534	97,529	155,063
Current liabilities	-	(25,521)	(25,521)
Creditors over 1 year	-	(241,536)	(241,536)
Total net assets	57,534	631,065	688,599

	Unrestricted funds Designated £	Restricted funds £	Total funds at 31 March 2023 £
Intangible fixed assets	-	12,120	12,120
Tangible fixed assets	-	530,959	530,959
Current assets	50,368	391,241	441,609
Current liabilities	-	(18,312)	(18,312)
Creditors over 1 year	-	(241,536)	(241,536)
Total net assets	50,368	674,472	724,840

20 Analysis of net funds

	At 1 April 2023 £	Net cash flow £	At 31 March 2024 £
Cash at bank and in hand	365,364	(283,469)	81,895
Debt due within one year	(10,000)	-	(10,000)
Debt due after more than one year	(241,543)	-	(241,543)
Net debt	113,821	(283,469)	(169,648)

KILCOOLEY WOMEN'S CENTRE

Northern Ireland - Charity number 101001

Annual return

Company registration number: NI625060
Charity registration number: 101001

Kilcooley Women's Centre

(A company limited by guarantee)

Financial Statements Financial Statements

31 March 2024

Kilcooley Women's Centre

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Kilcooley Women's Centre

Trustees Annual Report (incorporating the Directors' Report)
Year ended 31 March 2024

Trustees	Karen Connor, (Secretary) Karin Gilkinson Shona Lynn Kelly Margaret Weir, (Chairperson) Georgina Murray, (Treasurer)
Charity Registration Number	101001
Company Registration Number	NI625060
Registered Office	Unit 65 North Down Development Organisation 2-4 Balloo Avenue Bangor Down BT19 7QT
Auditor	RBCA Ltd Linenhall Exchange 26 Linenhall Street Belfast BT2 8BG
Solicitors:	Peter Dornan & Co Solicitors 14 Hamilton Road Bangor BT20 4LE
Bankers	First Trust 11-15 Donegall Square North Belfast BT1 5GB

Kilcooley Women's Centre

Trustees Annual Report (incorporating the Directors' Report)
Year ended 31 March 2024

Structure, Governance & Constitution

Kilcooley Women's Centre is governed by a Memorandum and Articles of Association and is a Company Limited by Guarantee with charitable status. KWC is registered with the NI Charity Commission. On appointment to the Board of Directors, the Trustee receives induction training to ensure they are aware of the responsibility of their post. The roles and responsibilities of the Board of Directors are contained in the Board Induction Manual and detail the strategic level of their decision making powers. Operational matters are delegated to the Chief Executive who reports to the Board at meetings held at least 6 times per year. There are Board Sub-Groups including Staffing and Finance to promote good governance.

Objectives and activities

The objectives of KWC are to promote any charitable purpose for the benefit of women, children and families resident in the Ards North Down region to improve the conditions of their lives. In particular to

i. Advance education and training through the delivery of programmes, courses, initiatives, mentoring and guidance in order to
a) Enhance transferable skills and educational attainment
b) Foster personal development, confidence and capacities
c) Prepare participants for training and employment opportunities.

ii. To provide, maintain and develop a community and resource centre for women.

iii. To promote health and wellbeing amongst women by providing a confidential atmosphere where women can receive support, advice and guidance and be signposted.

iv. Promote peace and reconciliation, community engagement and cohesion, capacity for leadership and equality and diversity.

v. Provide family support services to children of school age.

vi. Enhance the development and education of young children and enable their mothers or carers to participate in education or training or other activities by offering appropriate childcare or day-care facilities.
vii. Provide facilities in the interests of social welfare for recreation and other leisure time occupations with the object of improving the conditions of life for local residents.

viii. Advance community development by providing help. Support and facilities to community and voluntary groups based in Ards North Down and the South Eastern region.

ix. To provide, facilitate and organise co-operation and participation between community and voluntary organisations, public and statutory agencies based in the Ards North Down region.

Kilcooley Women's Centre

Trustees Annual Report (incorporating the Directors' Report)
Year ended 31 March 2024

Public Benefit Statement and Declaration

The public benefit for Kilcooley Women's Centre are for the purposes of benefiting women and children resident in the North Down and Ards area are:-
(a)
(i) Enhanced educational attainment, transferable skills, capabilities and capacities of women and improved potential to secure employment.

(ii) Improved physical, intellectual and social development of pre- and school-age children, early identification and support of children with special or additional needs. The beneficiaries are women and their children living in the area of benefit. These benefits can be evidenced through internal records kept of the progress and qualifications achieved by the participants, evaluations of the work and impact of the Centre, feedback from beneficiaries and inspections undertaken by social services.

(b) A reduction in stress and isolation, general improvements in health and well-being and greater knowledge of health services and support available. The beneficiaries are women living in the area of benefit. These benefits can be evidenced through internal monitoring records and evaluations of the work and impact of the Centre.

(c) Increased efficiency and effectiveness of the community and voluntary organisations that receive support, resulting in enhanced outcomes and service delivery and, consequently, an improved quality of life for those who benefit from the work of these organisations. The beneficiaries are community and voluntary sector organisations. These benefits can be evidenced through internal monitoring records and feedback and evaluations. No harm or private benefit arises from these purposes

No harm arises from these purposes. Incidental benefit may arise from transferable skills training offered to Board members to fulfil their duties.

What the Organisation Does

KWC provides a community resource for women, and advances education and training through the delivery of programmes, courses and initiatives, mentoring and guidance. It fosters personal development, confidence and capacities and to prepare participants for training and employment opportunities.

The Women's Centre promotes health and wellbeing for women, giving support, advice
and guidance. A key activity is the promotion of peace, reconciliation, social enterprise and community cohesion, with a particular focus on relief of poverty, disadvantage and reducing health inequalities, and providing programmes which contribute to ending violence against women and girls such as the Domestic Violence One Stop Shop. Through its family friendly programmes, the centre provides early intervention and family support, education of young children through childcare and daycare, provides facilities to improve social welfare, leisure, community development, forging partnerships with stakeholder agencies. Support to tackle poverty includes the delivery of the Bangor Social Supermarket, based at 1 Kilcooley Square, Bangor

Achievements & Performance During the Year

Education & Training

Department for Communities

Throughout the year, the organisation has been supported through Department for Communities Neighbourhood Renewal, KWC delivers the flagship education and training programme for Kilcooley, helping overcome educational underachievement and support long term unemployed or economically inactive re-enter the labour market. . This provides the core elements for employability of Maths, English and ICT and key transferable skills for employment. KWC is a registered accreditation centre with the main UK awarding bodies including CCEA, AQA, OCR, OCN and TQUK.

Employability

KWC delivered a comprehensive employability programme which encompassed creation of dynamic CVs for clients, job interview preparation, mock interviews, interview technique skills, assisting completion of application forms and hosting Job Fairs for employers. The employment team work closely with local employers to determine skills gap in the local job markets, and to optimise opportunities for 'meet the employer' events. KWC is working to build relationships within the business community via its links with Bangor Chamber of Commerce to provide placements, job taster sessions and work experience with local business.

Health & Wellbeing

Working in partnership with the Public Health Agency and the South Eastern Healthcare Trust, KWC delivered a varied health and wellbeing and health promotion programme and chairs the Kilcooley Health Improvement Partnership (HIP) which brings together cross sectoral organisations to tackle health inequalities in the area. The group works collectively to support the most vulnerable with the cost of living crisis including provision through the Bangor Social Supermarket, managed by KWC, the Kilcooley Community Fridge and its associated wrap around support programmes, which include nutritional advice, physical activity, therapeutic horticulture and arts and crafts for positive mental health. A new community café 'Queen Bee' has been established as a warm space in the Kilcooley area, where local people can access a range of support including food poverty, health and wellbeing support, debt advice and a listening ear for those experiencing mental health challenges. Classes run on each day of the week and appeal to women from age 18 and up and include activities for all levels and abilities including those with dementia. This project was offered across the Ards North Down region including in the rural community where outreach activities provided those in rurally deprived and isolated locations to benefit from wellbeing boosting and health information events.

Bangor Social Supermarket

The Bangor Social Supermarket project is supporting over 40 families weekly with fresh and notorious food and household/personal hygiene items. It also hosts the Period Poverty project and has extended to include a 'Baby Bank' assisting with essential items for new families. Wrap around support and a Community Fridge provide essential items for those on a limited budget or experiencing financial hardship. The project links with a number of volunteers - both collection and delivery of food, supporting clients on shopping days and referrals to wrap around support. Volunteers include team members from Bangor Jobs and Benefits Office who use the opportunity to link with vulnerable clients and offer additional support.

Early Years & Childcare

KWC has been providing on-site childcare, parenting programmes and early intervention initiatives for 30 years, to ensure caring responsibilities are not a barrier to engagement on programmes for women. Our Social Enterprise Daycare 'Ladybirds' offered registered full time daycare with South Eastern Healthcare Trust, provision is split into relevant age categories and rooms - Babies aged 0-2 years, Wobblers aged 2-3, pre-pre school aged 3-4 and pre-school aged 3-4. Refurbishment commenced on the unit 1 Kilcooley Square site to ensure early years provision remains in the estate continues to be a challenge and we hope to offer sessional provision to fill gaps in provision in the area, where other services have ceased.

Peace, Reconciliation & Good Relations

Kilcooley Women's Centre was appointed to the Ards North Down Peace Plus Partnership to support the development of the local action plan.

Good Relations small programmes were delivered on behalf of Good Relations Unit in Council and the Executive Office in Stormont. These promoted positive relations at a local level between women in Ards North Down, reinforcing the links we have established across the Borough between women from all communities and backgrounds.

Young Women & Girls

The centre continues to provides an intensive support programme for young women aged 16-25 who are at risk of not reaching their full potential. Support is given to help prepare participants for the workplace, through provision of tailored academic and vocational training, employability preparation and coaching and mentoring. Childcare is provided as many of the young women are also young parents. Mentoring, confidence building, goal setting and personal development plans provide a bespoke pathway for each participant who joins the programme. A Girls project has been developed in partnership with local schools, to contribute to the Ending Violence Against Women & Girls Strategy.

Supporting Older People

Kilcooley Women's Centre recognises the valuable contribution older people provide to the local community and utilise their skills through our intergenerational programmes. Support for older women is given in the weekly 'Monday Club' which provides befriending, activities, arts and crafts, travel club, support, advice and guidance whilst helping to tackle social isolation and loneliness. The Older Women's Group enjoy the participative literacy group the project has established. The programmes for older people links with rural programmes, and our engagement with County Down Rural Network and our Peace and Reconciliation work, as many of the older participants are keen to engage on good relations and dialogue activities. Additionally we offer storytelling classes to a local dementia nursing home where we support individuals living with memory problems to avail of equal opportunities that benefit their wellbeing and provide them with an outlet. Activity such as therapeutic horticulture and other craft activities to benefit their wellbeing. The older peoples programmes are supported by a range of small grants, levering in bespoke programmes responding to identified need by older people in the area.

Outreach & Rural Programmes

Following independent research commissioned by KWC and Rural Development Partnership, a need was established to support women, children and families across the rural community in Ards North Down. Currently, KWC provides an outreach programme in the villages across the rural communities, supporting older women and encouraging intergenerational engagement, good relations and peace building. Partnership work continues to grow with County Down Rural Network with whom we have delivered several partnership projects. This will be extended with programmes to support mental health for women, mothers and vulnerable groups.

International Engagement and Exchange of Good Practices

KWC continues to maintain its links and collaboration with its European and International partners which area a legacy to the Erasmus+ programmes both as a lead and a project partner. The organisation continues to explore Turing Scheme opportunities, and lobbying the Dublin Government to include adult education in their extended Northern Ireland programme.

Heritage Engagement Project

Kilcooley Women's Centre has developed and delivered a dynamic heritage programme 'East side Lives' from the historic Old Market House situated on Main Street Bangor, in collaboration with the National Lottery Heritage Fund, Architectural Heritage Fund, and other key heritage stakeholders, KWC has worked to use heritage as a tool of regeneration on the high street. These initiatives aim to enhance heritage engagement among disadvantaged groups by providing accessible, skills-based learning opportunities. Programs include heritage training such as tour guiding, research skills development, and site visits to heritage restoration projects across Northern Ireland. Additionally, the centre supports the conservation of traditional crafts by facilitating intergenerational workshops that pass down valuable heritage skills. Storytelling sessions capture and preserve untold local histories, focusing on the stories of the Old Market House and the lived experiences of community members whose heritage narratives might otherwise be lost. Through these efforts, Kilcooley Women's Centre has created opportunities for a deeper understanding of local heritage while building community pride and creating pathways for personal development.

Financial Review

Restricted reserves are used for the purposes intended as per the conditions of funding for each fund. KWC's restricted reserves balance related to the timing differentia receipt of funding and expenditure. Their reserves should balance at zero when programmes are completed.
Unrestricted reserves are used for items in keeping with the organisations charitable aims and objectives. At the end of the current year, the charity shows an unrestricted reserve of £53,490.

Future Strategy & Plans

KWC aims to

a) Deliver a dedicated single site Women's Centre for Ards North Down and strengthen the rural services for women, children and families in the Borough.

b) Formally expand the services of KWC into a sub-regional network for supporting women.

c) Develop the Ladybirds building through capital investment to provide additional support services for children and families in the Borough

d) Enhance our heritage and cultural programmes to include social enterprise incubation, co working space, in central Bangor

e) Maintain resilience within the organisation as we support clients impacted by the cost of living crisis, ensuring we are front and central in the recovery intervention programmes

f) Lobby against the impact of Brexit and the instability of the NI Executive and its impact on women, children and families, particularly in relation to the losss of European Social Fund and the ending of the
Shared Prosperity Fund, which supported Economically Inactive women re-enter the workplace

g) Progress the digitalisation project to improve access to KWC programmes via online platforms - developing the bespoke platform Women's Virtual College to continue virtual/digital/blended learning approaches and further digitalisation of financial operations

h) Develop social economy initiatives to help sustain the organisation, making it less reliant on grant income.

i) Enhance the site and offer new Early Years spaces at 1 Kilcooley Square

j) Grow the partnership with Bangor Chamber of Commerce, to enhance our links with the business sector.

k) Work with central Government on the legacy programmes (Shared Prosperity and Levelling Up) which replaced the EU grant programmes such as ESF and Erasmus+ to ensure continuity of service for beneficiaries and lessen the impact of Brexit. Explore new potential in the Turing Scheme, the new UK international exchange programme

l) Enhance the rural engagement programme incorporating the Virtual College NI hub concept.

Funds Held on Behalf of Others

KWC does not hold funds on behalf of others.

Reserves Policy

Kilcooley Women's Centre reserves policy aims to cover a minimum of three months costs in order to meet unexpected demands, a delay in receiving funding and to give breathing space should there be an unfavourable change to government policy.

Regular budgetary control allows us to monitor our financial well being on a monthly basis. Reserves are restricted to ensure we can also meet any redundancy liability for employed staff who complete fixed term contracts.

Statement of trustees' responsibilities

The trustees (who are also the directors of Kilcooley Women's Centre for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial period. 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 its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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, comprising FRS 102 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 presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

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

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Kilcooley Women's Centre

Trustees Annual Report (incorporating the Directors' Report)
Year ended 31 March 2024

Reappointment of auditor
The auditors RBCA Ltd are deemed to be reappointed under section 487(2) of the Companies Act 2006.

Small companies provision statement
This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 20 Dec 2024 and signed on its behalf by:

Shona Kelly
Shona Lynn Kelly
Trustee

M Weir
Margaret Weir
Trustee

Independent Auditor's Report to the Members of Kilcooley Women's Centre Year ended 31 March 2024

Opinion

We have audited the financial statements of Kilcooley Women's Centre (the 'charity') for the year ended 31 March 2024, which comprise the Statement of Financial Activities, Statement of Financial Position, 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 United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the period 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.

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 auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were 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 auditor's report 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.

Independent Auditor's Report to the Members of Kilcooley Women's Centre Year ended 31 March 2024

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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinion on other matter 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 for the financial period for which the financial statements are prepared is consistent with the financial statements; and
- the has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the .

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate 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 (set out on page 8), 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 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 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 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.

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

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience through discussion with the Trustees and other management (as required by auditing standards).
- We had regard to laws and regulations in areas that directly affect the financial statements including financial reporting (including related trade union legislation) and taxation legislation. We considered that extent of compliance with those laws and regulations as part of our procedures on the related financial statement items.
- With the exception of any known or possible non-compliance, and as required by auditing standards, our work in respect of these was limited to enquiry of the Trustees.
- We communicated applicable laws and regulations throughout our audit team and remained alert to any indications of non-compliance throughout the audit.
- We addressed the risk of fraud through management override of controls, by testing the appropriateness of journal entries, and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential basis; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.
- Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Kilcooley Women's Centre

Independent Auditor's Report to the Members of Kilcooley Women's Centre
Year ended 31 March 2024

Use of our report
This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an 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 charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Brian Stewart
....
Brian Stewart (Senior Statutory Auditor)
For and on behalf of RBCA Ltd,

Linenhall Exchange
26 Linenhall Street
Belfast
BT2 8BG

Date: 20 Dec 2024

Kilcooley Women's Centre

Statement of Financial Activities
(Including Income and Expenditure Account) Year ended 31 March 2024

	Note	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	4	40,210	693,902	734,112	880,166
Other trading activities	5	30,126	-	30,126	45,851
Total Income		70,336	693,902	764,238	926,017
Expenditure on:					
Charitable activities	6	(67,214)	(733,265)	(800,479)	(988,495)
Total Expenditure		(67,214)	(733,265)	(800,479)	(988,495)
Net income/(expenditure)		3,122	(39,363)	(36,241)	(62,478)
Net movement in funds		3,122	(39,363)	(36,241)	(62,478)
Reconciliation of funds					
Total funds brought forward		50,368	674,472	724,840	787,318
Total funds carried forward	18	53,490	635,109	688,599	724,840

The statement of financial activities includes all gains and losses recognised in the year.

The funds breakdown for 2023 is shown in note 18.

Kilcooley Women's Centre

Registration number: NI625060
Statement of Financial Position as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Intangible assets	12	3,744	12,120
Tangible assets	13	796,849	530,959
		800,593	543,079
Current assets			
Debtors	14	73,168	76,245
Cash at bank and in hand		81,895	365,364
		155,063	441,609
Creditors: Amounts falling due within one year	15	(25,521)	(18,312)
Net current assets		129,542	423,297
Total assets less current liabilities		930,135	966,376
Creditors: Amounts falling due after more than one year	16	(241,536)	(241,536)
Net assets		688,599	724,840
Funds of the charity:			
Restricted funds		635,109	674,472
Unrestricted funds		53,490	50,368
Total funds	18	688,599	724,840

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

The financial statements on pages 14 to 26 were approved by the trustees, and authorised for issue on 20.Dec.2024.. and signed on their behalf by:

Shona Kelly
....
Shona Lynn Kelly
Trustee

MWi
....
Margaret Weir
Trustee

Kilcooley Women's Centre

Statement of Cash Flows for the year ended 31 March 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash expenditure		(36,241)	(62,478)
Adjustments to cash flows from non-cash items			
Depreciation of tangible assets		23,363	19,513
Amortisation of intangible assets		8,376	11,880
Interest payable and similar charges		10,077	10,452
Accrued income		6,546	(75,381)
		12,121	(96,014)
Changes in:			
Trade and other debtors	14	3,077	17,909
Trade and other creditors	15	663	435
Interest Paid		(10,077)	(10,452)
Net cash flows from operating activities		5,784	(88,122)
Cash flows from investing activities			
Acquisitions of tangible assets		(289,253)	(104,816)
Cash flows from financing activities			
Proceeds from new bank borrowings during the period		-	(7)
Net decrease in cash and cash equivalents		(283,469)	(192,945)
Cash and cash equivalents at beginning of year		365,364	558,309
Cash and cash equivalents at end of year		81,895	365,364

The notes on pages 17 to 26 form an integral part of these financial statements.

1 Charity status

The charity is a public benefit entity and a private company limited by guarantee, registered in N.Ireland and a registered charity in Northern Ireland. The address of the registered office is Unit 65 North Down Development Organisation, 2-4 Balloo Avenue, Bangor, BT19 7QT, Northern Ireland.

2 Accounting policies

Statement of compliance

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 (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.
The financial statements are prepared in sterling, which is the functional currency Of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances

Foreign Currencies

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.

Notes to the Financial Statements for the year ended 31 March 2024

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

• income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

• legacy income is recognised when receipt is probable and entitlement is established.

• income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

• income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates.

• expenditure on raising funds includes the costs of all fundraising activities, events, non- charitable trading activities, and the sale of donated goods.

• expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

• other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at revalued amounts, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

Intangible assets acquired as part of a business combination are only recognised separately from goodwill when they arise from contractual or other legal rights, are separable, the expected future economic benefits are probable and the cost or value can be measured reliably.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Asset	**Amortisation method and rate**
Website amortisation	25% straight line method

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Tangible fixed assets
Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation
Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:
Equipment - Office Equipment

Asset	**Depreciation method and rate**
Building	2% straight line
Office equipments	20% reducing balance method

Impairment of fixed assets
A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash- generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Defined contribution plans
Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

3 Limited by guarantee

The company is limited by guarantee and has no authorised or issued share capital. The company has charitable status accepted by the Charity Commission for Northern Ireland under reference NIC101001

4 Donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2024 £
CRF Levelling Up	-	156,000	156,000
DFC	-	100,258	100,258
Erasmus	5,300	48,267	53,567
PHA	-	62,746	62,746
DFA Rec fund	-	25,000	25,000
Other Government Grants	34,910	258,190	293,100
Donations	-	43,441	43,441
	40,210	693,902	734,112

	Unrestricted funds General £	Restricted funds £	Total 2023 £
CRF Levelling Up	-	159,894	159,894
DFE	-	148,748	148,748
DFC	-	103,881	103,881
Erasmus	-	213,950	213,950
PHA	-	51,013	51,013
DFA Rec fund	-	26,055	26,055
Other Government Grants	33,333	97,323	130,656
Donations	-	45,969	45,969
	33,333	846,833	880,166

5 Income from other trading activities

	Unrestricted funds General £	Total funds £	Total 2023 £
Childcare	30,126	30,126	45,851
	30,126	30,126	45,851

6 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £
Charitable activities	67,214	714,338	781,552
Support costs	-	18,927	18,927
	67,214	733,265	800,479

	Unrestricted funds General £	Restricted funds £	Total 2023 £
Charitable activities	78,362	892,323	970,685
Support costs	-	17,810	17,810
	78,362	910,133	988,495

	Activity undertaken directly £	Activity support costs £	2024 £	2023 £
Charitable activity	781,552	-	781,552	970,685
Governance costs	-	18,927	18,927	17,810
	781,552	18,927	800,479	988,495

7 Net (expenditure)/income

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

	2024 £	2023 £
Amortisation of intangible assets	8,376	11,880
Depreciation of tangible fixed assets	23,363	19,513
	31,739	31,393

9 Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	415,618	431,779
Employer contribution to pension plans	12,858	20,040
	428,476	451,819

The average head count of employees during the year was 14 (2023: 20)

No employee received emoluments of more than £60,000 during the period. (2023: Nil)

10 Trustees remuneration and expenses

No trustees have received remuneration in the year.

11 Auditors' remuneration

	2,024	2,023
	£	£
Fees payable for the audit of the financial statements	3,840	3,600

12 Intangible fixed assets

	Other intangible asset £
Cost	
At April 2023	47,520
At 31 March 2024	47,520
Amortisation	
At 1 April 2023	35,400
Charge for the year	8,376
At 31 March 2024	43,776
Net book value	
At 31 March 2024	3,744
At 31 March 2023	12,120

13 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 April 2023	452,908	189,749	642,657
Additions	270,710	18,543	289,253
At 31 March 2024	723,618	208,292	931,910
Depreciation			
At 1 April 2023	-	111,698	111,698
Charge for the year	4,044	19,319	23,363
At 31 March 2024	4,044	131,017	135,061
Net book value			
At 31 March 2024	719,574	77,275	796,849
At 31 March 2023	452,908	78,051	530,959

14 Debtors

	2024 £	2023 £
Trade debtors	60,513	63,107
Other debtors	12,655	13,138
	73,168	76,245

15 Creditors: amounts falling due within one year

	2024 £	2023 £
Bank loans and overdrafts	10,000	10,000
Other taxation and social security	4,490	3,826
Accruals and deferred income	11,031	4,486
	25,521	18,312

16 Creditors: amounts falling due after one year

	2024 £	2023 £
Bank loans	241,536	241,536

The loan included in notes 16 and 17 above has been secured from the Architectural Heritage Fund, by way of a charge over land and premises at 77 Main street, Bangor

17 Pension and other schemes

Defined contribution pension scheme

The amount recognised in income or expenditure as an expense in relation to defined contribution plan was 12,858 (2023: 20,040)

18 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General	50,368	70,336	(67,214)	53,490
Restricted funds	674,472	693,902	(733,265)	635,109
Total funds	724,840	764,238	(800,479)	688,599

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General	49,546	79,184	(78,362)	50,368
Restricted funds	737,772	846,833	(910,133)	674,472
Total funds	787,318	926,017	(988,495)	724,840

19 Analysis of net assets between funds

	Unrestricted funds Other £	Restricted funds £	Total funds at 31 March 2024 £
Intangible fixed assets	-	3,744	3,744
Tangible fixed assets	-	796,849	796,849
Current assets	57,534	97,529	155,063
Current liabilities	-	(25,521)	(25,521)
Creditors over 1 year	-	(241,536)	(241,536)
Total net assets	57,534	631,065	688,599

	Unrestricted funds Designated £	Restricted funds £	Total funds at 31 March 2023 £
Intangible fixed assets	-	12,120	12,120
Tangible fixed assets	-	530,959	530,959
Current assets	50,368	391,241	441,609
Current liabilities	-	(18,312)	(18,312)
Creditors over 1 year	-	(241,536)	(241,536)
Total net assets	50,368	674,472	724,840

20 Analysis of net funds

	At 1 April 2023 £	Net cash flow £	At 31 March 2024 £
Cash at bank and in hand	365,364	(283,469)	81,895
Debt due within one year	(10,000)	-	(10,000)
Debt due after more than one year	(241,543)	-	(241,543)
Net debt	113,821	(283,469)	(169,648)

Accounts

COMPANY REGISTRATION NUMBER: NI625060
CHARITY REGISTRATION NUMBER: NIC101001

Kilcooley Womens Centre

Company Limited by Guarantee

Financial Statements

31 March 2023

Kilcooley Womens Centre

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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Kilcooley Womens Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name	Kilcooley Womens Centre
Charity registration number	NIC101001
Company registration number	NI625060
Principal office and registered office	Unit 65 North Down Development Organisation 2-4 Balloo Avenue Bangor BT19 7QT Northern Ireland
The trustees	Karen Connor Karin Gilkinson Shona Kelly Georgina Murray Margaret Weir
Auditor	Johnston Graham Limited Chartered accountants & statutory auditor 216/218 Holywood Road Belfast BT4 1PD
Bankers	First Trust 85 Main Street Bangor Down BT20 4BA
Solicitors	Peter Dornan & Co Solicitors 14 Hamilton Road Bangor BT20 4LE

Structure, governance and management

Kilcooley Women's Centre is governed by a Memorandum and Articles of Association and is a Company Limited by Guarantee with charitable status. KWC is registered with the NI Charity Commission. On appointment to the Board of Directors, the Trustee receives induction training to ensure they are aware of the responsibility of their post. The roles and responsibilities of the Board of Directors are contained in the Board Induction Manual and detail the strategic level of their decision making powers. Operational matters are delegated to the Chief Executive who reports to the Board at meetings held at least 6 times per year. There are Board Sub-Groups including Staffing and Finance to promote good governance.

Kilcooley Womens Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Objectives and activities

The objectives of KWC are to promote any charitable purpose for the benefit of women, children and families resident in the Ards North Down region to improve the conditions of their lives. In particular to:

i. Advance education and training through the delivery of programmes, courses, initiatives, mentoring and guidance in order to
a) Enhance transferable skills and educational attainment
b) Foster personal development, confidence and capacities
c) Prepare participants for training and employment opportunities
ii. To provide, maintain and develop a community and resource centre for women
iii. To promote health and wellbeing amongst women by providing a confidential atmosphere where women can receive support, advice and guidance and be signposted.
iv. Promote peace and reconciliation, community engagement and cohesion, capacity for leadership and equality and diversity.
v. Provide family support services to children of school age
vi. Enhance the development and education of young children and enable their mothers or carers to participate in education or training or other activities by offering appropriate childcare or day-care facilities.
vii. Provide facilities in the interests of social welfare for recreation and other leisure time occupations with the object of improving the conditions of life for local residents.
viii. Advance community development by providing help. Support and facilities to community and voluntary groups based in Ards North Down and the South Eastern region.
ix. To provide, facilitate and organise co-operation and participation between community and voluntary organisations, public and statutory agencies based in the Ards North Down region.

Public Benefits Statement & Declaration

The public benefit for Kilcooley Women's Centre are for the purposes of benefiting women and children resident in the North Down and Ards area are:-
(a)

(i) Enhanced educational attainment, transferable skills, capabilities and capacities of women and improved potential to secure employment.
(ii) Improved physical, intellectual.and social development of pre- and school-age children, early identification and support of children with special or additional needs. The beneficiaries are women and their children living in the area of benefit. These benefits can be evidenced through internal records kept of the progress and qualifications achieved by the participants, evaluations of the work and impact of the Centre, feedback from beneficiaries and inspections undertaken by social services.

(b)
A reduction in stress and isolation, general improvements in health and well-being and greater knowledge of health services and support available. The beneficiaries are women living in the area of benefit. These benefits can be evidenced through internal monitoring records and evaluations of the work and impact of the Centre.

(c)
Increased efficiency and effectiveness of the community and voluntary organisations that receive support, resulting in enhanced outcomes and service delivery and, consequently, an improved quality of life for those who benefit from the work of these organisations. The beneficiaries are community and voluntary sector organisations. These benefits can be evidenced through internal monitoring records and feedback and evaluations. No harm or private benefit arises from these purposes.

No harm arises from these purposes. Incidental benefit may arise from transferable skills training offered to Board members to fulfil their duties.

Kilcooley Womens Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

What the Organisation Does

KWC provides a community resource for women, and advances education and training through the delivery of programmes, courses and initiatives, mentoring and guidance. It fosters personal development, confidence and capacities and to prepare participants for training and employment opportunities.

The Women's Centre promotes health and wellbeing for women, giving support, advice and guidance. A key activity is the promotion of peace, reconciliation, social enterprise and community cohesion. Through its family friendly programmes, the centre provides early intervention and family support, education of young children through childcare and daycare, provides facilities to improve social welfare, leisure, community development, forging partnerships with stakeholder agencies.

Kilcooley Womens Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance

Education & Training
Department for Communities
Throughout the year, the organisation has been supported through Department for Communities Neighbourhood Renewal, KWC delivers the flagship education and training programme for Kilcooley. This provides the core elements for employability of Maths, English and ICT, available at Essential Skills and GCSE level. KWC is a registered accreditation centre with the main UK awarding bodies including CCEA, AQA, OCR, OCN and Highfields.

European Social Fund supported through Department of the Economy ended in March 2023, and had delivered a more comprehensive training programme across the Borough, for anyone unemployed or economically inactive. A varied range of vocational and academic subjects were available in a series of outcentres including rural and urban settings.

Community Renewal Fund supported by Department for Housing and Local Government. CRF is the pilot employability programme which is included within the UK Shared Prosperity Fund which will replace many of the EU funded programmes which are now ending after Brexit. This project is a comprehensive leaning, development and employability project, promoting a community and business partnership to address the skills gap locally and to improve employment outcomes in the region. The pilot ended on 31 December 2023.

Employability
KWC delivered a comprehensive employability programme which encompassed creation of dynamic CVs for clients, job interview preparation, mock interviews, interview technique skills, assisting completion of application forms and hosting Job Fairs for employers. The employment team work closely with local employers to determine skills gap in the local job markets, and to optimise opportunities for 'meet the employer' events. KWC is working to build relationships within the business community via its links with Bangor Chamber of Commerce to provide placements, job taster sessions and work experience with local business.

Health & Wellbeing
Working in partnership with the Public Health Agency and the South Eastern Healthcare Trust, KWC delivered a varied health and wellbeing and health promotion programme. As we emerged from the Covid-19 pandemic, we were not only faced with the ongoing challenges of the virus, but also the new and emerging issues resulting from the illness and impact of lockdown on mental health and wellbeing. This included nutritional advice, physical activity, therapeutic horticulture and arts and crafts for positive mental health. Classes run on each day of the week and appeal to women from age 18 and up and include activities for all levels and abilities including those with dementia. This project was offered across the Ards North Down region including in the rural community where outreach activities provided those in rurally deprived and isolated locations to benefit from wellbeing boosting and health information events.

Bangor Social Supermarket
KWC having researched the social supermarket model from 2015 and visited several sites across the UK opened Bangor Social Supermarket/Panty in the Kilcooley estate. With a successful soft launch and testing period, the project is supporting over 40 families weekly with fresh and notorious food and household/personal hygiene items. It also hosts the Period Poverty project and has extended to include a 'Baby Bank' assisting with essential items for new families.

Early Years & Childcare
KWC has been providing onsite childcare, parenting programmes and early intervention initiatives for 27 years, to ensure caring responsibilities are not a barrier to engagement on programmes for women.

Kilcooley Womens Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Our Social Enterprise Daycare 'Ladybirds' offered registered full time daycare with South Eastern Heathcare Trust, provision is split into relevant age categories and rooms - Babies aged 0-2 years, Wobblers aged 2-3, pre-pre school aged 3-4 and pre-school aged 3-4. Refurbishment commenced on the unit 1 1 Kilcooley Square site to ensure early years provision remains in the estate. This will initially be sessional support for vulnerable mums, carers, parents and children, with extended services planned for when phase 2 of the development is realised. The third social support site based in Lisnabreen/Whitehill is now registered as a playgroup and can offer sessional places. Childcare unit works closely with Early Years organisation to ensure a quality accessible service in Kilcooley and Ards North Down, for the community sector.

Peace, Reconciliation & Good Relations
Preparation and vision for Peace Plus were emerging and the organisation was appointed to the Ards North Down Peace Plus Partnership to support the development of the local action plan.

Good Relations small programmes were delivered on behalf of Good Relations Unit in Council and the Executive Office in Stormont. These promoted positive relations at a local level between women in Ards North Down, reinforcing the links we have established across the Borough between women from all communities and backgrounds.

Young Women
The centre continues to provides an intensive support programme for young women aged 16-25 who are at risk of not reaching their full potential. Support is given to help prepare participants for the workplace, through provision of tailored academic and vocational training, employability preparation and coaching and mentoring. Childcare is provided as many of the young women are also young parents. Mentoring, confidence building, goal setting and personal development plans provide a bespoke pathway for each participant who joins the programme.

Supporting Older People
Kilcooley Women's Centre recognises the valuable contribution older people provide to the local community and utilise their skills through our intergenerational programmes. Support for older women is given in the weekly 'Monday Club' which provides befriending, activities, arts and crafts, travel club, support, advice and guidance whilst helping to tackle social isolation and loneliness. Engagement with NI Housing Executive Reading Rooms project has been very successful with the older participants, who enjoy the participative literacy group the project has established. The programmes for older people links with rural programmes, and our engagement with County Down Rural Network and our Peace and Reconciliation work, as many of the older participants are keen to engage on good relations and dialogue activities. Additionally we offer storytelling classes to a local dementia nursing home where we support individuals living with memory problems to avail of equal opportunities that benefit their wellbeing and provide them with an outlet. On occasions we also do flower arranging and other craft activities to benefit their wellbeing. The older peoples programmes are supported by a range of small grants, levering in bespoke programmes responding to identified need by older people in the area.

Outreach & Rural Programmes
Following independent research commissioned by KWC and Rural Development Partnership, a need was established to support women, children and families across the rural community in Ards North Down. Currently, KWC provides an outreach programme in the villages across the rural communities, supporting older women and encouraging intergenerational engagement, good relations and peace building. Partnership work continues to grow with County Down Rural Network with whom we have delivered several partnership projects. This will be extended with programmes to support mental health for women, mothers and vulnerable groups.

European Mobility (Erasmus+)
KWC is engaged in a number of Erasmus+ programmes both as a lead and a project partner.

Kilcooley Womens Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Projects include developing co-operation across Europe to create innovative digital training for disadvantaged groups, including adults, young people and organisations. KWC is currently engaged on Key Action 2 Adult Education Strategic Partnerships and Key Action 3 Youth Policy projects, engaging with partners in Spain, Italy, France, Netherlands, Poland, Turkey, Romania, Bulgaria, Greece and Cyprus. These projects will conclude in May 2023 due to Brexit. The organisation continues to explore Turing Scheme opportunities, and lobbying the Dublin Government to include adult education in their extended Northern Ireland programme.

COVID19 Crisis Intervention

The impact of the COVID19 pandemic continued to put huge pressure on the organisation, its staff and volunteers as we strived to maintain an ongoing face to face service despite the challenging circumstances. KWC maintained extensive activities, supporting vulnerable clients - new and existing - in relation to their health and wellbeing. This support remained throughout 2021 - 2022 financial year, with the senior management team levering in Covid Recovery programmes to enable activity to flip to to digital and blended learning approaches. Staff were kept in post, and childcare remained open to support key worker children. Welfare packs to assist personal hygiene for women, children, men and baby boxes were provided for client referrals, working in partnership with health professionals, community organisations and concerned residents. Classes were delivered on an online capacity using Zoom, with a specific emphasis on mental wellbeing boosting activities to support those in isolation due to to lockdown. Food Support, hygiene packs were also offered to all participants as well as the formulation of a local essential services directory covering all of the Ards and North Down Area. All of this work will we availableinto the 2023/2024 financial year in the event that lockdown or restrictions return and we work to ensure the support for vulnerable people is not impacted adversely as we emerge from the worldwide pandemic and tackle the issues our service users face as a result.

Financial review

Restricted reserves are used for the purposes intended as per the conditions of funding for each fund. KWC's *restricted reserves balance related to the timing differential receipt of funding and expenditure.* There reserves should balance at zero when programmes are completed.

Unrestricted reserves are used for items in keeping with the organisations charitable aims and objectives. At the end of the current year, the charity shows an unrestricted reserve of £50,368

Kilcooley Womens Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Plans for future periods

KWC aims to
a) Deliver a dedicated Women's Centre for Ards North Down and strengthen the rural services for women, children and families in the Borough.
b) Secure a one-site location for the women's centre, currently split over 5 locations
c) Secure the Ladybirds building through Community Ownership
d) Enhance our heritage and cultural programmes to include social enterprise incubation, co working space, in central Bangor
e) Maintain resilience within the organisation as we support clients impacted by the Covid-19 crisis, ensuring we are front and central in the recovery intervention programmes
f) Lobby against the impact of Brexit and the instability of the NI Executive and its impact on women, children and families.
g) Progress the digitalisation project to improve access to KWC programmes via online platforms - developing the bespoke platform Women's Virtual College to continue virtual/digital/blended learning approaches and further digitalisation of financial operations
h) Develop social economy initiatives to help sustain the organisation, making it less reliant on grant income.
i) Enhance the site and offer new Early Years spaces at 1 Kilcooley Square and develop additional services in Whitehill/Lisnabreen
j) Grow the partnership with Bangor Chamber of Commerce, to enhance our links with the business sector.
k) Work with central Government on the legacy programmes (Shared Prosperity and Levelling Up) which replaced the EU grant programmes such as ESF and Erasmus+ to ensure continuity of service for beneficiaries and lessen the impact of Brexit. Explore new potential in the Turing Scheme, the new UK international exchange programme
l) Enhance the rural engagement programme incorporating the Virtual College NI hub concept.

Funds held as custodian trustee

KWC does not hold funds on behalf of others.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

Kilcooley Womens Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 20 December 2023 and signed on behalf of the board of trustees by:

G Murray

Georgina Murray
Trustee

Margaret Weir
Trustee

Kilcooley Womens Centre

Company Limited by Guarantee

Independent Auditor's Report to the Members of Kilcooley Womens Centre

Year ended 31 March 2023

Opinion

We have audited the financial statements of Kilcooley Womens Centre (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, 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 FRS 102 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 charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 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 auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Kilcooley Womens Centre

Company Limited by Guarantee

Independent Auditor's Report to the Members of Kilcooley Womens Centre
(continued)

Year ended 31 March 2023

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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 there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report 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 charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate 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; 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 and from the requirement to prepare a strategic report.

Kilcooley Womens Centre

Company Limited by Guarantee

Independent Auditor's Report to the Members of Kilcooley Womens Centre
(continued)

Year ended 31 March 2023

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) 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 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

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.

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:

As part of the audit process we obtained an understanding of the legal and regulatory framework applicable to the entity, being FR102, Companies Act 2006 the UK taxation regime and compliance with regulations in relation to the Coronavirus Jobs Retention Scheme and the Coronavirus Business Interruption Scheme. In addition, we assessed the risks of material fraud through enquires with management and those charged with corporate governance and analytical procedures were used to assess any unusual or or unexpected relationships. As with all organisation of this size, there remains an inherent difficulty in the detection of irregularities.

A further description of our responsibilities for the audit of financial statements is located on the FRC's website at www.frc.org.uk/auditorsresponsibilities

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

Kilcooley Womens Centre

Company Limited by Guarantee

Independent Auditor's Report to the Members of Kilcooley Womens Centre
(continued)

Year ended 31 March 2023

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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. 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.

Elaine Mulholland

Elaine Mulholland (Senior Statutory Auditor)

For and on behalf of
Johnston Graham Limited
Chartered accountants & statutory auditor
216/218 Holywood Road
Belfast
BT4 1PD

20 December 2023

Kilcooley Womens Centre

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		2023			2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	33,333	846,833	880,166	1,054,035
Other trading activities	6	45,851	–	45,851	46,982
Total income		79,184	846,833	926,017	1,101,017
Expenditure					
Expenditure on charitable activities	7,8	78,362	910,133	988,495	928,555
Total expenditure		78,362	910,133	988,495	928,555
Net (expenditure)/income and net movement in funds		822	(63,300)	(62,478)	172,462
Reconciliation of funds					
Total funds brought forward		49,546	737,772	787,318	614,856
Total funds carried forward		50,368	674,472	724,840	787,318

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Kilcooley Womens Centre

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	2023 £	2022 £
Fixed assets				
Intangible assets	13		12,120	24,000
Tangible fixed assets	14		530,959	445,656
			543,079	469,656
Current assets				
Debtors	15	76,245		94,154
Cash at bank and in hand		365,364		558,309
		441,609		652,463
Creditors: amounts falling due within one year	16	18,312		93,258
Net current assets			423,297	559,205
Total assets less current liabilities			966,376	1,028,861
Creditors: amounts falling due after more than one year	17		241,536	241,543
Net assets			724,840	787,318
Funds of the charity				
Restricted funds			674,472	737,772
Unrestricted funds			50,368	49,546
Total charity funds	19		724,840	787,318

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

These financial statements were approved by the board of trustees and authorised for issue on 20 December 2023, and are signed on behalf of the board by:

G Murray

Georgina Murray
Trustee

Margt Weir

Margaret Weir
Trustee

Kilcooley Womens Centre

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net (expenditure)/income	(62,478)	172,462
Adjustments for:		
Depreciation of tangible fixed assets	19,513	13,241
Amortisation of intangible assets	11,880	12,000
Interest payable and similar charges	10,452	6,967
Accrued income	(75,381)	(109,556)
Changes in:		
Trade and other debtors	17,909	19,514
Trade and other creditors	435	3,045
Cash generated from operations	(77,670)	117,673
Interest paid	(10,452)	(6,967)
Net cash (used in)/from operating activities	(88,122)	110,706
Cash flows from investing activities		
Purchase of tangible assets	(104,816)	(408,277)
Net cash used in investing activities	(104,816)	(408,277)
Cash flows from financing activities		
Proceeds from borrowings	(7)	251,543
Net cash (used in)/from financing activities	(7)	251,543
Net decrease in cash and cash equivalents	(192,945)	(46,028)
Cash and cash equivalents at beginning of year	558,309	604,337
Cash and cash equivalents at end of year	365,364	558,309

Kilcooley Womens Centre

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in N.Ireland and a registered charity in Northern Ireland. The address of the registered office is Unit 65 North Down Development Organisation, 2-4 Balloo Avenue, Bangor, BT19 7QT, Northern Ireland.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Foreign currencies

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Kilcooley Womens Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- legacy income is recognised when receipt is probable and entitlement is established.

- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at revalued amounts, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

Kilcooley Womens Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Intangible assets *(continued)*

Intangible assets acquired as part of a business combination are only recognised separately from goodwill when they arise from contractual or other legal rights, are separable, the expected future economic benefits are probable and the cost or value can be measured reliably.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Website	-	Website

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	Office Equipment

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

Kilcooley Womens Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The company is limited by guarantee and has no authorised or issued share capital. The company has charitable status accepted by the Charity Commission for Northern Ireland under reference NIC101001.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
CRF Levelling UP	–	159,894	159,894
DfE	–	148,748	148,748
DfC	–	103,881	103,881
Erasmus	–	213,950	213,950
PHA	–	51,013	51,013
DFA Rec Fund	–	26,055	26,055
Grants			
Other Government Grants	33,333	97,323	130,656
Donations	–	45,969	45,969
	33,333	846,833	880,166

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
CRF Levelling UP	–	255,474	255,474
DfE	–	164,257	164,257
DfC	–	109,185	109,185
Erasmus	–	172,718	172,718
PHA	–	51,893	51,893
DFA Rec Fund	–	–	–

Kilcooley Womens Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Grants			
Other Government Grants	–	145,472	145,472
Other Grants + Donations	33,333	121,703	155,036
	33,333	1,020,702	1,054,035

6. Other trading activities

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Childcare	45,851	45,851	46,982	46,982

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Charitable Acvtivities	78,362	892,323	970,685
Support costs	–	17,810	17,810
	78,362	910,133	988,495

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Charitable Acvtivities	34,494	879,865	914,359
Support costs	–	14,196	14,196
	34,494	894,061	928,555

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2023 £**	Total fund 2022 £
Charitable Acvtivities	970,685	–	970,685	914,359
Governance costs	–	17,810	17,810	14,196
	970,685	17,810	988,495	928,555

Kilcooley Womens Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

9. Net (expenditure)/income

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

	2023	2022
	£	£
Amortisation of intangible assets	11,880	12,000
Depreciation of tangible fixed assets	19,513	13,241

10. Auditors remuneration

	2023	2022
	£	£
Fees payable for the audit of the financial statements	3,600	3,600

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	431,779	422,031
Employer contributions to pension plans	20,040	16,299
	451,819	438,330

The average head count of employees during the year was 20 (2022: 21).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

12. Trustee remuneration and expenses

No trustees received renumeration in the year.

13. Intangible assets

	Intangible asset
	£
Cost	
At 1 April 2022 and 31 March 2023	47,520
Amortisation	
At 1 April 2022	23,520
Charge for the year	11,880
At 31 March 2023	35,400
Carrying amount	
At 31 March 2023	12,120
At 31 March 2022	24,000

Kilcooley Womens Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

14. Tangible fixed assets

	Land and buildings £	Equipment £	Total £
Cost			
At 1 April 2022	392,693	145,148	537,841
Additions	60,215	44,601	104,816
At 31 March 2023	452,908	189,749	642,657
Depreciation			
At 1 April 2022	–	92,185	92,185
Charge for the year	–	19,513	19,513
At 31 March 2023	–	111,698	111,698
Carrying amount			
At 31 March 2023	452,908	78,051	530,959
At 31 March 2022	392,693	52,963	445,656

15. Debtors

	2023 £	2022 £
Trade debtors	63,107	74,441
Other debtors	13,138	19,713
	76,245	94,154

16. Creditors: amounts falling due within one year

	2023 £	2022 £
Bank loans and overdrafts	10,000	10,000
Accruals and deferred income	4,486	79,867
Social security and other taxes	3,826	3,391
	18,312	93,258

17. Creditors: amounts falling due after more than one year

	2023 £	2022 £
Bank loans and overdrafts	241,536	241,543

The loan included in notes 16 and 17 above has been secured from the Architectural Heritage Fund, by way of a charge over land and premises at 77 Main Street, Bangor.

Kilcooley Womens Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £20,040 (2022: £16,299).

19. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	**At 31 Mar 2023**
	£	£	£	£
General funds	49,546	79,184	(78,362)	50,368

	At 1 April 2021	Income	Expenditure	At 31 Mar 2022
	£	£	£	£
General funds	3,725	80,315	(34,494)	49,546

Restricted funds

	At 1 April 2022	Income	Expenditure	**At 31 Mar 2023**
	£	£	£	£
Restricted Fund	737,772	846,833	(910,133)	674,472

	At 1 April 2021	Income	Expenditure	At 31 Mar 2022
	£	£	£	£
Restricted Fund	611,131	1,020,702	(894,061)	737,772

Kilcooley Womens Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Intangible assets	–	12,120	12,120
Tangible fixed assets	–	530,959	530,959
Current assets	50,368	391,241	441,609
Creditors less than 1 year	–	(18,312)	(18,312)
Creditors greater than 1 year	–	(241,536)	(241,536)
Net assets	50,368	674,474	724,840

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Intangible assets	–	24,000	24,000
Tangible fixed assets	–	445,656	445,656
Current assets	49,546	594,918	644,464
Creditors less than 1 year	-	(93,258)	(93,258)
Creditors greater than 1 year	–	(241,543)	(241,543)
Net assets	49,546	737,772	779,319

21. Analysis of changes in net debt

	At 1 Apr 2022 £	Cash flows £	**At 31 Mar 2023 £**
Cash at bank and in hand	558,309	(192,945)	365,364
Debt due within one year	(10,000)	–	(10,000)
Debt due after one year	(241,543)	7	(241,536)
	306,766	(192,938)	113,828

KILCOOLEY WOMEN'S CENTRE

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