

First Steps Women's Centre

Northern Ireland · Charity number 101202

Details

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

Contact

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Activities

Purposes: The objects of the Company shall be the: (a) relief of unemployment among women in such ways as may be thought fit, including assistance to find employment; (b) advancement of education, training or retraining and providing unemployed women with work experience; (c) provision of recreational facilities for women or those who by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances, have need of such facilities; (d) preservation and protection of health of women and the provision of childcare. (f) development of the capacity and skills of women in the area of benefit in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society. (g) promotion of social inclusion, equality of opportunity and good relations across all diversity strands, including race, ethnicity, age, sexual orientation, religion and disability and to encourage diversity. (h) establishment or securing the establishment of a Centre, and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objects. (i) promotion of all or any objects for the benefit of women who live in South Tyrone (the "area of benefit") which now or hereafter may be deemed by law to be charitable.

What the charity does: The advancement of education, The advancement of health or the saving of lives, The advancement of citizenship or community development, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

How the charity works: Advice/advocacy/information,Community development,Community transport,Counselling/support,Cultural,Disability,Education/training,Gender,Grant making,Heritage/historical,Volunteer development,Welfare/benevolent

Who the charity helps: Addictions (drug/solvent/alcohol abuse),Adult training,Carers,Ethnic minorities,Ex-offenders and prisoners,General public,Older people,Preschool (0-5 year olds),Specific areas of deprivation,Unemployed/low income,Voluntary and community sector,Volunteers,Women

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£590,892	£482,853	£-6,367	14

Trustees

Name	Role	Appointed
Miss Maria Campbell		
Mrs Christine Florence Davidson		
Mrs Margaret Martin		
Mrs Mary Mac Ginty		
Mrs Nicola Quinn		
Ms Sharmini Sivapalan Farrell		
Ms Svitlana Sukar		

First Steps Women's Centre

Northern Ireland - Charity number 101202

Accounts

FIRST STEPS WOMEN'S CENTRE
(A company limited by guarantee)

Report and Financial Statements
Year ending 31 March 2025

Company number: NI 066869

Charity Commission Number: NIC 101 202

Charity number: XR27582

FIRST STEPS WOMEN'S CENTRE

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MISSION STATEMENT

Supporting women's wellbeing, personal and professional development

FIRST STEPS WOMEN'S CENTRE

REPORT FROM CHAIRPERSON

It is with deep pride and gratitude that I present this year's Chairperson's Report for First Steps Women's Centre (FSWC). Over the past twelve months, FSWC has continued to deliver transformational services that empower, educate and equip women from all walks of life to lead more confident, connected, and purposeful lives. As Chair, I have had the privilege to witness first-hand the impact of this work—not only through statistics and reports but in the voices, stories, and progress of the women themselves.

A Year of Growth, Inclusion, and Impact

This year has marked a period of continued growth across all areas of our provision. Whether through our childcare services, which welcomed children from 13 nationalities, or through our extensive Wellbeing, Employability, Cultural Awareness and Life Skills programmes, FSWC has remained steadfast in its mission: to provide a safe, inclusive and empowering space for women.

The REAP employability programme continues to break down systemic barriers, with 147 women joining in its second year and over 20% progressing into employment. The breadth of course provision—ranging from First Aid to Leadership & Management—has been matched by a personalised approach, including 1-1 support and life coaching. These outcomes are more than numbers; they are lives changed, and futures reclaimed.

In Wellbeing, the Centre delivered an impressive 33 courses to 245 women, 163 of whom were new to the Centre. These initiatives have proven to be life-affirming for many, with the average Warwick Scale improvement remaining at 6 points—demonstrating meaningful positive change in participants' mental wellbeing. Events such as the Talent and Wellbeing Fair not only showcased women's entrepreneurial aspirations but also strengthened our sense of community and connection.

Our Life Skills programmes—particularly the ESOL and Literacy classes which was in partnership with SW College, continue to thrive in diversity and reach. With over 185 applicants and 161 qualifications awarded, these courses have been instrumental in equipping women with essential communication skills, fostering integration, and boosting confidence. Pre-ESOL and multilingual support have been critical in helping newly arrived participants take their first steps in education and community engagement.

Our Childcare provision remains at the heart of what we do. With an average attendance rate of 72% and robust bilingual support, our crèche enabled more mothers to access education and development opportunities. The adoption of the Reggio Emilia approach and responsive learning topics nurtured children's curiosity and creativity. We are proud of the safe, stimulating and inclusive environment provided, and we salute our dedicated childcare team.

Celebrating Culture and Diversity

One of this year's most vibrant and engaging developments has been the success of our cultural activities and programmes, generously funded by The Executive Office through its Minority Ethnic Development Fund, and supported by Choice Housing.

These initiatives have been instrumental in fostering cross-cultural understanding and building bridges within our increasingly diverse community. Through cultural awareness sessions and our flagship six-week programme, "Cultures Unveiled", participants explored identity, heritage, and belonging in a safe and creative environment. The project culminated in a stunning photography exhibition, hosted both at FSWC and at Connect, part of the

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Dungannon Enterprise Centre. The exhibition not only celebrated the rich cultural backgrounds of our women but also highlighted the shared human experiences that unite us all.

These events served as powerful reminders of the importance of inclusion, representation, and storytelling. They reinforced FSWC's commitment to ensuring every woman feels seen, heard, and valued—regardless of background, language, or culture.

Strategic Vision and Future Direction

As we look ahead, FSWC stands at a pivotal moment of opportunity. With stability re-established after funding challenges in 2023, our strategic focus now turns toward sustainable growth, enhanced impact, and innovation in service delivery. The Board, in close collaboration with the Senior Management Team, is committed to:

- Fostering deeper partnerships with educational institutions, funders and community networks.
- Securing long-term funding stability to future-proof vital services.
- Evolving our strategic plan to align with regional economic and social development priorities, including increased support for women entrepreneurs and those with complex needs.

As Chair, I am also keen to explore how FSWC can build further pathways into further education, training and employment, especially through partnership with regional colleges, local employers, and government programmes. We must continue to lead as a model of best practice for women's empowerment in Northern Ireland.

Acknowledgements

The achievements of the past year are a direct result of the dedication and passion of our staff, volunteers, tutors, and the Board. I want to extend my heartfelt thanks to our Chief Executive and leadership team, whose unwavering commitment ensures that FSWC remains a place of hope, healing and growth.

To our tutors, funders and supporters—thank you for believing in our mission. Your continued investment is changing lives.

And to the women of FSWC: your courage, resilience and spirit are the reason we do what we do. You inspire us daily. Thank you for trusting us to be part of your journey.

Closing Reflection

FSWC is more than a centre—it is a community, a catalyst, and a sanctuary. As we move forward, we do so not only with ambition but with deep purpose. Together, we will continue to ensure that every woman who walks through our doors leaves stronger, more confident, and better equipped to shape her own future.

Thank you.

Nicola Quinn

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Chief Executive's Report April 2024 - March 2025

Reflecting on the Year: A Message from the CEO

It is with immense pride and gratitude that I present this year's CEO Report for First Steps Women's Centre (FSWC). The past twelve months have been a testament to the strength, resilience, and purpose that define who we are as a community. In a year that continued to demand agility and innovation, FSWC not only survived but flourished, reaching more women than ever before and building strong new partnerships.

The Financial Landscape and Strategic Resilience

FSWC secured funding from a wide range of sources, including The Executive Office, the Department for Communities, the National Lottery Community Fund, Garfield Weston, Choice Housing, and others. This diverse funding base has provided a level of financial stability that allows us to grow and adapt strategically. First Steps Women's Centre has also developed a strategy to encourage local private sector funding, an area largely untapped by FSWC.

Building Our Voice: A Story of Visibility

One of the most powerful developments this year was the opportunity to elevate FSWC's voice and visibility. With support from Dungannon Enterprise Centre, we were introduced to Lisa McElroy, a PR expert who helped us shape and tell our story. This collaboration culminated in a BBC Northern Ireland feature aired over the Christmas period, highlighting the journeys of migrant women attending English classes at our centre. The segment resonated deeply, showcasing not only their linguistic progression but also the cultural exchange and solidarity being nurtured within our walls.

This national recognition affirmed what we already knew — that FSWC is a beacon of hope, learning, and community integration. Our efforts to promote cultural understanding and connection were further demonstrated through our Cultural Identity and Community Relations Programme, funded by The Executive Office and Choice Housing. The 6-week "Cultures Unveiled" project, which ended in a moving photography exhibition both at our centre and at "Connect" (Dungannon Enterprise Centre), exemplified how creativity, shared stories, and mutual respect can bridge divides.

Programme Highlights

This year, our childcare programme supported 81 children from 13 different nationalities, a testament to the trust placed in us by a diverse community. Our Life Skills and ESOL courses welcomed over 150 women, with more than 160 qualifications achieved. The REAP Employability Programme continues to grow in strength and impact — helping women overcome barriers to employment and see their true worth.

Our Wellbeing programme, now in its second year of the Lottery-funded VERA's Project, delivered 33 courses and supported over 240 women. The evidence of transformation — both statistical and anecdotal — affirms our belief in the deep healing and empowering effect of our work.

Our counselling service continues to provide critical one-to-one support, and despite the departure of our dedicated counsellor, we are actively seeking funding to ensure this essential service continues without disruption.

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This year also brought a number of significant visits which offered us the opportunity to showcase the heart of our work and the depth of our impact. In May 2024, the Department for Communities Committee, chaired by Colm Gildernew MLA, held a meeting at our Centre — a moment of great pride and visibility for us. We also welcomed Pat Cullen MP, who engaged warmly with our staff and service users.

Minister for the Department for Communities, Gordon Lyons, MLA, visited FSWC in February 2025 alongside local MLAs Deborah Erskine and Keith Buchanan. The Minister was handed a piece of written coursework by a Syrian mother who was studying English at FSWC. The Minister asked to keep the piece of work. He then met the Syrian woman and greeted her warmly and spoke to her in Arabic. This was a very poignant moment.

These visits served not only to highlight the breadth of our course offerings but also to amplify awareness of the additional support services that are the cornerstone of our wrap-around provision — including free childcare, transport, counselling, hygiene bank and emergency aid. They affirmed the power of our cross-community and cross-ethnic approach and validated the importance of continued investment in the transformative work of FSWC.

Governance

This year also marked a positive step forward in strengthening our governance. FSWC recruited several new directors, bringing fresh perspectives, skills, and lived experience to our Board. Among them is Svitlana Sukar, a Ukrainian cardiac paramedic who brings deep insight into the needs of migrant communities and healthcare systems. We also welcomed Margaret Martin, a retired school principal whose leadership in education and deep commitment to lifelong learning make her a valuable addition to our strategic direction.

These appointments reflect our continued effort to ensure our governance structure is as inclusive, knowledgeable, and representative as the community we serve.

Looking Ahead

Our path forward is one of strategic growth and continued responsiveness. The diversity of our programmes, our unique wrap-around services — including childcare, transport, counselling, and bilingual support — and the strength of our partnerships position us to do more, reach further, and deepen our impact.

We are currently exploring opportunities under PEACEPLUS and the Heritage Lottery Fund, with the hope of broadening our cultural and community outreach even further. Our priority in the year ahead will be to invest in our people, enhance our visibility, strengthen our volunteer base, and continue delivering high-quality, life-changing programmes to the women we serve.

Final Thanks

To our board, our funders and our incredible staff, volunteers and tutors — thank you for believing in the mission and in the power of women to transform their lives and their communities.

And to the women of First Steps Women's Centre

your courage, your dreams, and your determination continue to inspire all that we do.

With heartfelt thanks,

Michael McGoldrick
Chief Executive Officer

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Report of the trustees for the year ending 31 March 2025

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

The financial statements comply with the Charities Act 2008, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Our purposes and activities

Charity's Vision: *Confident, Resilient, Empowered Women .*

Charity's Mission: *Supporting women's wellbeing, personal and professional development.*

Charity's Values:

- We value integrity, honesty and recognise our unique contribution.
- We welcome all equally.
- We value accountability and promote quality through continued reflection and improvement.
- We use a person-centred approach, realising individual potential.

Our own constitution states that our objects include the:

- (a) relief of unemployment among women in such ways as may be thought fit, including assistance to find employment.
- (b) advancement of education, training or retraining and providing unemployed women with work experience.
- (c) provision of recreational facilities for women or those who by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances, have need of such facilities.
- (d) preservation and protection of health of women and the provision of childcare.
- (e) development of the capacity and skills of women in the area to benefit in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society.
- (f) promotion of social inclusion, equality of opportunity and good relations across all diversity strands, including race, ethnicity, age, sexual orientation, religion and disability and to encourage diversity.
- (g) establishment or securing the establishment of a centre, and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objects, and;
- (h) promotion of all or any objects for the benefit of women who live in Mid Ulster (the "area of benefit") which now or hereafter may be deemed by law to be charitable.

As an integral part of the Mid Ulster community and voluntary sector the Charity continues to focus on the personal development of women for the benefit of the wider community. The charity also has the general aim of contributing to the quality of life of the women in our community by expanding their horizons through the provision of exciting, challenging and accessible educational courses.

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In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commissions guidance on 'Public Benefit: Running a Charity (PB2)'. The Centre relies on grant income to cover its operating costs.

We endeavour to encourage all within our community to take part in our courses and programmes. The strategies employed to achieve the charity's aims and objectives are to:

- present a range of courses for the enjoyment and advancement of education to women in our community;
- offer opportunities for women in our community to get involved in exploring their creative powers;
- provide facilities for women and children to develop;
- celebrate the diversity of cultures in our society by programming courses by, and with, tutors of different cultural backgrounds.

Financial review

The income and expenditure for the year is detailed in the accounts.

A major financial concern for the Centre as with any charity will be the ongoing financial sustainability from funding in the years to come. The trustees are aware of the need to maintain free reserves, especially in the current economic climate. Continual fund raising will be necessary to retain sufficient levels of reserves.

We would like to acknowledge the continued support of our funders as referred to in note 4 in the accounts. It is important to recognise that their funding really does make an impact. It contributes to improve confidence and prepares women to become empowered.

The income for the year was £591K of which £580K was received as grant funding. The expenditure of £483K is expended on charitable activities.

The balance of funds at 31 March 2025 was £811K of which £449K was restricted, £361K was unrestricted income which included £150K being designated funds.

Reserves policy and Plans for the future

Reserves are needed to bridge the gap between the spending and receiving of income as well as to cover unplanned emergency repairs and other expenditure. The trustees consider that the ideal level of reserves at 31st March 2025 would be £150k. These are unrestricted income funds freely available for use as the charity so determines and excludes any funds committed to revenue expenditure or to be invested in tangible fixed assets.

The trustees have a reasonable expectation that this funding will be extended; however, they are also taking steps to mitigate the risk of non-renewal funding by seeking alternative funding sources and exploring additional income streams. The trustees have also assessed the extent to which activities and expenditures may need to be scaled back if necessary.

FSWC will continue to seek to build up reserves and to attract funding from other nongovernmental sources.

The Trustees have examined the charity's requirements for reserves considering the main risks to the organisation and established a formal policy which stipulates that free reserves be maintained at a level which ensures that the charity's core activity could continue during a period of unforeseen difficulty. Free reserves are defined by the

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Trustees as unrestricted income funds freely available for use as the charity so determines and thereby excludes any funds committed, invested in tangible fixed assets held by the charity and restricted or designated funds.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to a minimum to three month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

Based on the year ended 31 March 2025 projected expenditure (excluding depreciation and non-recurring costs) of £483K, the target level of designated reserves is £150K. Free reserves of the charity as at 31st March 2025 are £361K of which £150K has already been designated to reserves. The Trustees are pleased to confirm that the charity is compliant with its reserves policy. The Trustees continue to strive to maintain a general level of reserves in accordance with their policy so that they will be able to continue the current activities of the charity.

Reference and administrative details

Registered Office: 21a William Street, Dungannon, Co Tyrone, BT70 1DX.

Our advisers

Auditor; E A Grimley & Co Limited, 16 Clonoe Village Business Park, 98 Washingbay Road, Clonoe
Dungannon, Co Tyrone, BT71 4PU
Bankers; Danske Bank Limited, Market Square, Dungannon, Co Tyrone
Solicitors; P Haughey, William Street, Dungannon, Co Tyrone BT70 1DX

Key management personnel First Steps Women's Centre: Trustees' and Directors

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Chair:	Nicola Quinn		
Treasurer	Paula Smyth		
	Marli Wilson		
	Edel Cunningham	resigned	23 April 2024
	Maria Campbell	appointed	23 April 2024
	Christine Davidson	appointed	23 April 2024
	Svitlana Sukar	appointed	23 April 2024
	Margaret Martin	appointed	19 November 2024
	Wendy Wigton	resigned	16 October 2024
	Maria McGilly	resigned	17 June 2025

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Key management personnel:

Senior managers of First Steps Women's Centre:

Chief Executive Officer: Michael McGoldrick

Structure, Governance and Management

Governing Document

First Steps Women's Centre is:

- i) a Company Limited by Guarantee governed by its Memorandum and Articles of Association updated on 6 October 2021.
- ii) registered charity with the Charity Commission Northern Ireland. Registration number is NIC 101 202.
- iii) registered as a charity under the Corporation Taxes Act 1988. Registration number XR 27582.
- iv) registered with the Financial Conduct Authority, registration number FRN:618755.

Appointment of trustees

As set out in the Articles of Association the maximum Board members shall be 10 and the minimum number 5. One third of the members shall be co-opted by way of public advertisement. All members are circulated with invitations to nominate trustees prior to the AGM advising them of the retiring trustees and requesting nominations for the AGM. When considering co-opting trustees, the Board has regard to the requirement for any specialist skills needed.

Trustee induction and training

New trustees undergo an orientation session to brief them on: their legal obligations under charity and company law, the Charity Commission guidance on public benefit, and inform them of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity.

Any person wishing to become a board member must apply in writing for approval by the Trustees. It is a requirement that the board members attend an induction process covering good governance. During the induction they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The board of trustees, which can have up to 10 members, administers the charity. The charity is managed by the Trustee Board, which meets at least 6 times per year.

The charity CEO liaises between meetings with the Chair and Treasurer to ensure the smooth running of the organisation.

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To facilitate effective operations, the CEO has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee and senior manager of the charity with a funder must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

Pay policy for senior staff

The rates of pay are in line with the NJC scale.

Risk management

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the charity may face
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, regular liaison with the CEO to ensure sufficient working capital by the centre.

Attention has also been focussed on non-financial risks arising from fire, health and safety staff, volunteers and clients. These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place and regular awareness training for staff working in these operational areas.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of the First Steps Women's Centre for the purposes of company law) are responsible for preparing the trustees' annual report and 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 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 Charities SORP;
- make judgements and estimates that are reasonable and prudent;

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- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence 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.

Statement as to disclosure to our auditors

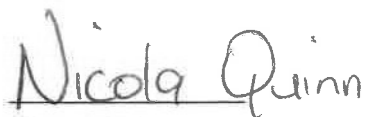
In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information of which the charitable company's auditor is unaware, and
- the trustees, having made enquiries of fellow directors have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditors

E A Grimley & Co are deemed to be reappointed in accordance with section 487(2) of the Companies Act 2006.

This report was approved by the board of trustees and signed on its behalf by the chairperson



Nicola Quinn
(Chairperson)

Dated: 5 November 2025

FIRST STEPS WOMEN'S CENTRE

Independent Auditor's report to the members of First Steps Women's Centre

Opinion on financial statements

We have audited the financial statements of First Steps Women's Centre (the 'charity') for the year ended 31 March 2025 which comprise the statement of Financial Activities, statement of financial position, and 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 Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In my opinion the financial statements:

- give a true and fair view of the state of the charity'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 accounts section of our report. We are independent of the charity in accordance with ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, in the circumstances set out in note 22 to the financial statements, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that individually or collectively, may cast significant doubt on the 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 sections of this report.

Other Information

The other information comprises the information included in the annual report, other than the accounts and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts 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 accounts or a material misstatement of the other information. If, based on the work we have

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Independent Auditor's Report (Continued)

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 matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' report for the financial period for which the accounts are prepared is consistent with the accounts; 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 Trustees 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 my audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and the returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations I require for our audit.
- 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 Statement of Trustees' Responsibilities, the Trustees, who are also directors of the charity 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 directors determine necessary to enable the preparation of accounts 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 charitable company 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

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Independent Auditor's Report (Continued)

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.

Extent to which the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are: to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

Based on our understanding of the charitable company and its operating environment, we determined that the most significant frameworks which have a direct impact on the preparation of the financial statements are those related to the reporting framework, (FRS 102, the Charities Act (Northern Ireland) 2008, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, the Charity SORP and the Companies Act 2006). Additionally, we concluded that there are significant laws and regulations in relation to the company's charitable status and activities of which non-compliance may have a material effect on the financial statements.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including how fraud might occur, including evaluating management's incentives and opportunities to manage earnings or influence the reported results. From the results of our assessment, we determined that the principal risks of fraud relate to posting inappropriate journal entries and use of charity funds for purposes outside of restrictions imposed by the donor. In common with all audits under ISAs (UK), we are required to perform specific procedures to respond to the risk of management override.

Audit response to risks identified

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. Audit procedures performed by the engagement team included:

- We obtained an understanding of the charitable company's internal control systems in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charitable company's internal control.
- We obtained an understanding of how the charitable company complies with relevant laws and regulations, including those as a result of its registration with the Charity Commission for Northern Ireland and charitable status with HM Revenue & Customs, by making enquiries of management and those charged with governance.
- Enquiry of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims.
- Enquiry of entity staff to identify any instances of non-compliance with laws and regulations.
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud
- Reviewing minutes of meetings of those charged with governance

FIRST STEPS WOMEN'S CENTRE

- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- We test the completeness of income to address the risk of fraud in relation to revenue recognition
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions that are unusual or outside the normal course of business.
- Auditing the risk of use of charity funds outside of restrictions imposed by the donor by review of funding letters of offer to identify restrictions, and review of funding claims prepared by management to check compliance with restrictions.

We communicated relevant laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit. There are inherent limitations in the audit procedures described above 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 would become aware of it. Also, 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 through collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 (Section 495) of the Companies Act 2006 and regulations made under that Act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.



Ethna Grimley (Senior Statutory Auditor)
for and on behalf of E A Grimley & Co Limited

Chartered Accountants and Statutory Auditor

Dated 5 November 2025

16 Clonoe Village Park
98 Washingbay Road,
Clonoe, Dungannon,
Co. Tyrone,
BT71 4PU

FIRST STEPS WOMEN'S CENTRE

Statement of Financial Activities (including income and expenditure account) for year ending 31 March 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Income:					
<i>Activities for generating funds</i>					
Donations and Legacies	3	9,469		9,469	11,550
<i>Income from charitable activities:</i>					
Grant Income	4		580,481	580,481	394,013
Investment income	5	942		942	982
Total income		10,411	580,481	590,892	406,544
Expenditure					
<i>Expenditure on charitable activities:</i>					
Expenditure	6	-	482,853	482,853	443,179
Total expenditure		-	482,853	482,853	443,179
Net income/(expenditure) and net movement in funds for the year		10,411	97,627	108,038	(36,635)
Transfer between Funds		18,699	(18,699)	-	-
Reconciliation of funds					
Total Funds brought forward		332,828	369,902	702,730	739,364
Total funds carried forward		361,938	448,830	810,768	702,729

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

All income and expenditure derive from continuing activities.

The notes on pages 22 to 30 form an integral part of these financial statements

FIRST STEPS WOMEN'S CENTRE

Statement of Financial Position (balance sheet)

as at 31 March 2025

	Notes	31/03/2025 £	31/03/2024 £
Fixed Assets	12	292,340	319,673
Current Assets			
Grant Income Receivable	13	84,378	75,055
Prepayments		2,910	2,910
Bank		437,507	312,688
Total Current Assets		<u>524,796</u>	<u>390,652</u>
Current Liabilities	14	<u>6,367</u>	<u>7,595</u>
Net Current Assets (CA _CL)		<u>518,429</u>	<u>383,058</u>
Net Assets		<u><u>810,769</u></u>	<u><u>702,731</u></u>
Represented BY			
Restricted Funds	16	448,830	369,902
Designated Funds	15	150,000	150,000
Unrestricted Funds	15	211,939	182,829
		<u><u>810,769</u></u>	<u><u>702,731</u></u>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The financial statements were approved by the trustees on 5 November 2025 and signed on its behalf:

Nicola Quinn
Chairperson



Company Number: NI066869

The notes on pages 20 to 30 form an integral part of these financial statements

FIRST STEPS WOMEN'S CENTRE

Notes to the Financial Statements For the Year Ended 31 March 2025

1 Accounting Policies

Charity Information

First Steps Women's Centre is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 21a William Street, Dungannon, Co Tyrone, BT70 1DX.

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

a) Basis of preparation

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) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The charity has taken advantage of the provision of SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash flows.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

b) Preparation of the accounts on a going concern basis.

The number of women attending the charity is increasing year on year but the uncertainty surrounding funding is a significant area of financial uncertainty that will invariably impact upon the services that we can offer. The trustees have mitigated these risks by continually challenging decisions made at government level to ensure that the impact of provisions of services is minimal.

The trustees are of the view that measures have been taken subsequent to the year-end to ensure continuous funding for the immediate future of the Centre for the next 12 to 18 months and that on this basis the charity is a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

FIRST STEPS WOMEN'S CENTRE

Notes to the Financial Statements For the Year Ended 31 March 2025 (continued)

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

In accordance with the Charities SORP (FRS 102), the general volunteer time spent within the charity is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are to be solely used for particular areas of the Charity's work or for specific projects being undertaken by the Charity.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of Education, Childcare, Advice, Transport and representation undertaken to further the purposes of the charity and their associated support costs.

FIRST STEPS WOMEN'S CENTRE

Notes to the Financial Statements For the Year Ended 31 March 2025 (continued)

- Other expenditure represents those items not falling into any other heading.

The charity is not registered for Vat. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll and governance costs which support the Centre's programmes and activities. The bases on which support costs have been allocated are set out in note 7.

i) Operating leases

The charity classifies the lease of printing, as operating leases; the title to the equipment remains with the lessor and the equipment is replaced every 5 years whilst the economic life of such equipment is normally 5 years. Rental charges are charged on a straight-line basis over the term of the lease.

j) Depreciation

Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives as follows:

Asset Category	Annual rate
Building Adaptations	5% Straight Line
Fixtures and fittings and Equipment	20% Reducing Balance
Computers	33% Straight Line

k) Debtors

Funding due and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any trade discounts due.

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

FIRST STEPS WOMEN'S CENTRE

Notes to the Financial Statements For the Year Ended 31 March 2025 (continued)

n) Pensions

Employees of the charity are entitled to join the Workers Pension Trust Scheme which is funded by contributions for employee and employer. Employees are automatically enrolled into the pension scheme unless they have exercised their right to opt out of scheme membership.

Employers Pension contribution represented 3% of pensionable pay and employee's contribution of 5% of pensionable pay. The trustees are satisfied that any foreseeable change in employer's contributions can be budgeted for without detriment to the charity's ongoing activities.

o) Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2 Legal status of the Trust

The organisation is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

3 Donations and Fundraising

Activities for generating funds

	31/03/2025	31/03/2024
	£	£
Rental Activity	109	1,400
Donations	7,279	8,553
Online Donations	-	25
Gift Aid	2,081	1,572
	<u>9,469</u>	<u>11,550</u>

The Centre benefits greatly from the involvement and enthusiastic support of its volunteers and supporters. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

FIRST STEPS WOMEN'S CENTRE

Notes to the Financial Statements For the Year Ended 31 March 2025 (continued)

4 Income from charitable activities

Grant Income	12 Months	Unrestric ted 31/03/2 025	Restricted 31/03/2025	12 Months
	Ending 31/03/2025			Ending 31/03/2024
	£	£	£	£
Department for Communities - CIF	62,710		62,710	59,271
Department for Communities - WCCF	39,727		39,727	38,189
Mid Ulster District Council -Strategic Community Development Grant	6,000		6,000	7,000
The Pathway Fund	16,500		16,500	15,000
TEO (MEDF)	41,223		41,223	41,223
Charities Aid Foundation (CAF)	2,310		2,310	2,500
Mid Ulster District Council - Community Development	200		200	100
Radius Housing	12,178		12,178	-
Choice Housing	10,211		10,211	8,339
Big Lottery - VERA'S Project	98,822		98,822	93,035
Dungannon Credit Union	875		875	-
WRAP - Accounts Receivables	1,230		1,230	-
Big Lottery - Heritage Fund	115,521		115,521	-
Esme Mitchell Grant	1,000		1,000	-
Victoria Holmes Trust	2,650		2,650	-
HSE	1,000		1,000	-
UKPF - Levelling Up - REAP Project	168,592		168,592	106,899
The Halifax Foundation	-		-	5,000
The Openwork Foundation	-		-	15,000
STEP - Accounts Receivable	-		-	240
BREATHE DONATION CENTURION MINGT L	-		-	93
SWC - Accounts Receivable	-		-	424
DUNBIA UK	-		-	200
Funding EAD Clawback (23/24)	- 269		- 269	-
DFS - Cost of Living Intervention 23/24	-		-	1,500
	580,481	-	580,481	394,013

5 Investment income

All of the investment income of arises from money held in interest bearing deposit accounts.

FIRST STEPS WOMEN'S CENTRE

Notes to the Financial Statements For the Year Ended 31 March 2025 (continued)

6 Analysis of expenditure on charitable activities

Expenditure on charitable activities:	12 Months	Unrestricted	Restricted	12 Months
	Ending			Ending
	31/03/2025	31/03/2025	31/03/2025	31/03/2024
	£	£	£	£
Wages and salaries	242,855		242,855	202,868
Employers Pension	2,984		2,984	2,129
Staff Life Insurance	1,845		1,845	-
Staff T&S /Expenses	2,272		2,272	1,782
Staff training and recruitment	2,408		2,408	1,582
Facilitation & Events	1,362		1,362	3,299
Tutor Costs and Exam Fees	67,832		67,832	60,020
Participant Travel	1,465		1,465	1,419
Participant Training & Course Materials	736		736	372
Volunteer Expenses	1,742		1,742	1,307
Refunds	-		-	319
Rent and Rates	16,278		16,278	16,047
Light and heat	5,256		5,256	10,297
Telephone	3,016		3,016	3,545
Printing, postage and stationery	3,102		3,102	3,895
IT support	4,364		4,364	7,379
Motor expenses	1,140		1,140	306
Repairs and maintenance	7,765		7,765	7,973
Insurance	3,934		3,934	5,925
Small Equipment Purchase	1,796		1,796	5,898
Creche Equipment	1,820		1,820	1,986
Professional Fees	-		-	870
Subscriptions	-		-	85
Health and Safety	120		120	24
Donations to other Charities	-		-	550
Emergency Assistance	562		562	1,230
Misc Expenses	-		-	1,077
Advertising	7,920		7,920	2,162
Participant comfort expenses	2,003		2,003	1,322
Counselling	3,010		3,010	1,854
Evaluation Fee	1,971		1,971	-
Depreciation of tangible assets	27,333		27,333	29,782
Support Costs - Note 7	64,856		64,856	65,877
Total Expenses	482,853		482,853	443,179

Restricted Expenditure on charitable activities for 2025 £482,853 (2024 £488,561).

FIRST STEPS WOMEN'S CENTRE

Notes to the Financial Statements For the Year Ended 31 March 2025 (continued)

7 Analysis of governance and support cost

	Current Year		31/03/2024	
	General support	Governance	Total	Total
	£	£	£	£
Salaries - SC	60,585		60,585	57,688
Audit fees		3,334	3,334	3,300
Legal Fees	754		754	4,690
Bank charges	183		183	199
	<u>61,522</u>	<u>3,334</u>	<u>64,856</u>	<u>65,877</u>

8 Net income/(expenditure) for the year

	2025	2024
	£	£
This is stated after charging:		
Depreciation of tangible assets	27,333	29,782
Auditors' remuneration	3,300	3,300

9 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2025	2024
	£	£
Salaries and wages	285,687	246,628
Social security costs	22,752	18,928
Employer Allowance	- 5,000	- 5,000
Pension costs	2,984	2,129
	<u>306,423</u>	<u>262,685</u>

No employees had employee benefits in excess of £60,000 (2024: nil).

The charity trustees were not paid or received any other benefits from employment with the Trust in the year (2024: £nil) neither were they reimbursed expenses during the year (2024: £nil). No charity trustee received payment for professional or other services supplied to the charity (2024: £nil).

10 Staff Numbers

The average monthly head count and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2025	2024
Number		
Education	12	12
Governance/Support	2	2
	<u>14</u>	<u>14</u>

FIRST STEPS WOMEN'S CENTRE

Notes to the Financial Statements For the Year Ended 31 March 2025 (continued)

11 Government Grants

Income from government grants comprises performance related grants made by local authorities to fund the Educational programmes.

12 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 Tangible fixed assets

		Freeholds £	Plant £	Motor vehicles £	TOTAL £
Cost as at	01/04/2024	458,092	147,691	32,782	638,565
Cost as at	31/03/2025	458,092	147,691	32,782	638,565
Depreciation	01/04/2024	164,951	128,931	25,010	318,892
Charge for period		20,938	4,452	1,943	27,333
Depreciation	31/03/2025	185,889	133,383	26,953	346,225
Net Book Value	31/03/2025	272,203	14,308	5,829	292,340
Net Book Value	31/03/2024	293,141	18,760	7,772	319,673

14 Debtors

	31/03/2025 £	31/03/2024 £
Grant Debtor		
DFC CIF Funding	524	524
Department for Communities WCCF Funding	6,216	7,025
TEO (MEDF)	25,795	24,776
UKPF - Levelling Up - REAP Project	46,651	39,720
Choice Housing	-	2,770
SWC - Accounts Receivable	-	240
Radius Housing	5,193	-
	84,378	75,055

FIRST STEPS WOMEN'S CENTRE

Notes to the Financial Statements For the Year Ended 31 March 2025 (continued)

15 Creditors: amounts falling due within one year

	2025	2024
	£	£
Credit Card	0	221
Other wages Costs	0	546
Accruals	6,367	6,828
	<u>6,367</u>	<u>7,595</u>

A floating Charge dated 28/6/2010 was created by the organisation for securing all monies due to or becoming due to the organisation to Dankse Bank Ltd.

16 Analysis of charitable funds

	Balance				Funds
	As at	Incoming	Resources	Transfers	As at
	01/04/2024	resources	expended		31/03/2025
	£	£	£	£	£
General fund	182,829	10,411	0	18,699	211,939
Designated Retained Reserves	150,000				150,000
Total	<u>332,829</u>	<u>10,411</u>	<u>0</u>	<u>18,699</u>	<u>361,939</u>

General fund

The 'free reserves' after allowing for all designated funds.

Designated Retained Reserves

Designated fund to cover 4 months operational costs in the event of shortfall on funding.

17 Analysis of movements in restricted fund

	Balance				Funds
	As at	Incoming	Resources	Transfers	As at 31/03/2025
	01/04/2024	resources	expended	£	£
	£	£	£	£	£
Education	369,902	580,481	482,853	(18,699)	448,830
Total	<u>369,902</u>	<u>580,481</u>	<u>482,853</u>	<u>(18,699)</u>	<u>448,830</u>

FIRST STEPS WOMEN'S CENTRE

Notes to the Financial Statements For the Year Ended 31 March 2025 (continued)

Description, nature and purposes of the fund

Education

To provide professional and personal development through education and training.

Assets Property assets fund

The value of unrestricted funds represented by the tangible fixed assets owned and used by the charity on an on-going basis for educational activities.

	31/03/2025	31/03/2024
	£	£
Income		
Garfield Weston Foundation	19,047	33,785
The Edward Gostling Foundation	5,000	5,000
Big Lottery - VERA'S Project	4,458	-
Charities Aid Foundation (CAF)	3,018	1,270
Choice Housing	5,930	3,613
WRAP - Accounts Receivables	1,230	0
The Openwork Foundation	0	5,844
BREATHE DONATION CENTURION MINGT L	0	93
SWC - Accounts Receivable	0	424
DUNBIA UK	0	200
Victoria Holmes Trust	2,650	-
Big Lottery - Heritage Fund	113,577	-
Esme Mitchell Grant	1,000	-
Restricted Revenue Income	156,490	50,229
Capital		
Fixed Assets	292,340	319,673
	292,340	319,673
Total Restricted income	448,830	369,902

18 Analysis of net assets between funds

	Total	General Fund	Designated Funds	Restricted Funds
	£	£	£	£
Tangible fixed assets	292,340	0		292,340
Cash at bank and in hand	524,796	211,939	150,000	162,857
Other net current assets/(liabilities)	-	-		6,367
Total	810,769	211,939	150,000	448,830

FIRST STEPS WOMEN'S CENTRE

Notes to the Financial Statements For the Year Ended 31 March 2025 (continued)

19 Contingent Liabilities

There is a contingent liability to repay grants received under the terms of their associated letters of offer if the charity fails to achieve and maintain specified conditions.

In the opinion of the trustees the terms of these letters of offer have been complied with in full and no loss is expected.

The Community Foundation For Northern Ireland has a charge over the property 21A William Street, Dungannon, Co Tyrone, Folio TY 106537L.

In the opinion of the trustees no grant is due to be repaid.

20 Capital Commitments

A refurbishment completed in 2018. The project was grant funded by The Community Foundation for Northern Ireland. The organisation has agreed a 20-year term lease. Rent will be paid on an annual basis.

21 Related Party transactions and ultimate controlling party

The trustees are the deemed controlling party due to their position within the company.

22 Auditors' ethical Standards

In common with many organisations of its size and nature, the charity uses its auditors to assist with the compilation of the statutory financial statements.

First Steps Women's Centre

Northern Ireland - Charity number 101202

Accounts

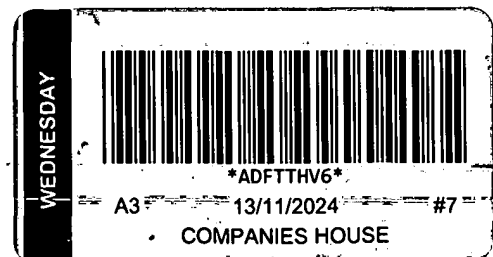
FIRST STEPS WOMEN'S CENTRE
(A company limited by guarantee)

Report and Financial Statements
Year ending 31 March 2024

Company number: NI 066869

Charity Commission Number: NIC 101 202

Charity number: XR27582



FIRST STEPS WOMEN'S CENTRE

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FIRST STEPS WOMEN'S CENTRE

MISSION STATEMENT

Supporting women's wellbeing, personal and professional development

FIRST STEPS WOMEN'S CENTRE

Resilience and Renewal: Thriving Through Adversity

Introduction

As Chairperson of First Steps Women's Centre, it is with immense pride and gratitude that I present this year's Annual Report. The past year has been one of extraordinary challenges, yet it has also been a year of remarkable resilience and renewal. Despite facing a 50% reduction in our funding and the difficult decision to reduce our staff by one-third in March 2023, we have emerged stronger, more united, and more committed than ever to our mission of empowering women through our Wellbeing, Life Skills, and Employability programmes.

Overcoming Adversity

The loss of 50% of our funding in March 2023 was a significant blow. It forced us to make difficult decisions, including the reduction of our staff by a third. This was not an easy time for any of us; however, in the face of these challenges, our team displayed incredible resilience. The board and staff came together, pooling their collective wisdom, experience, and creativity to navigate through this storm.

Our immediate priority was to secure additional funding and I am delighted to report that, through the tireless efforts of our team, we succeeded in securing new funding equivalent to the amount we had lost. This was a crucial achievement that not only stabilised our operations but also allowed us to continue delivering and expanding our services.

Strategic Planning

Despite the loss of funding and one-third of staff, the Board and Senior Management Team felt it necessary to revisit our strategic objectives. This was completed by end of May 2023, just 2 months after staff redundancies and the end of the European Social Fund programme.

Programme Successes

Despite the financial and staffing challenges, this year has been one of our most successful in terms of programme delivery and outcomes. Our Wellbeing programme, funded through the Lottery and entitled VERA's Project (Valued, Empowered, Resilient, Assisting, Supporting) continued to provide vital support to women, helping them to build confidence, manage stress, and improve their mental and physical health. The feedback from participants has been overwhelmingly positive, with many reporting significant improvements in their quality of life.

Our Life Skills programmes also thrived, with record numbers of women enrolling in English for Speakers of Other Languages (ESOL) courses designed to enhance their personal and practical skills. From Pre-ESOL to Improving Your English, these courses have empowered women to take greater control of their lives and achieve their goals.

This year, we also launched our new Employability programme, which has quickly become a cornerstone of our services. This programme is designed to support women in gaining the skills, confidence, and experience they need to enter or re-enter the workforce. The success stories from this programme have been truly inspiring, with many participants securing meaningful employment and others embarking on further education or training.

FIRST STEPS WOMEN'S CENTRE

Gratitude and Acknowledgements

None of this would have been possible without the dedication, passion, and hard work of our staff and board members. Their unwavering commitment to our mission has been the driving force behind our success. I would also like to extend my deepest gratitude to our funders, partners, volunteers, tutors, and supporters. Your belief in our work and your generous contributions have enabled us to continue making a difference in the lives of the women we serve.

Finally, I want to acknowledge the incredible women who participate in our programmes. Your courage, determination, and resilience are at the heart of everything we do. We are honoured to be part of your journey and are inspired by your achievements.

Looking Ahead

As we look to the future, we do so with renewed confidence and optimism. We have shown that even in the face of significant adversity, we can adapt, innovate, and thrive. Our focus in the coming year will be on building on our successes, exploring new opportunities for growth, and continuing to provide high-quality, impactful services to the women who rely on us.

In conclusion, the past year has proven that First Steps Women's Centre is more than just a service provider; we are a community, a lifeline, and a source of hope for many. Together, we have weathered the storm, and together, we will continue to make a lasting impact on the lives of women in our community.

Thank you.



Maria McGilly,

Chairperson

FIRST STEPS WOMEN'S CENTRE

Chief Executive's Report April 2023 - March 2024

Resilience in Action: A Year of Growth, Unity, and Impact

Introduction

As CEO of First Steps Women's Centre, it is with great pride and gratitude that I present this Annual Report. This past year has been one of profound challenges and incredible successes. Despite the loss of 50% of our funding, our organisation has not only persevered but thrived. Through strategic partnerships, the tireless efforts of our team, and the unwavering support of our community, we have managed to increase and expand our services and deepened our impact. This report will highlight our key achievements, the resilience of our team, and our vision for the future.

Overcoming Financial Challenges

The year began with the significant challenge of losing 50% of our funding when the European Social Fund programme ceased in March 2023. The Centre lost 5 staff with over 60 years' experience. This could have severely impacted our ability to deliver critical services to the women who rely on us. However, through the collaborative efforts of our leadership team, including the Chairperson, Finance Manager, and Board of Directors, we navigated this crisis with determination and strategic thinking.

Our first success in overcoming this financial hurdle came through securing Lottery funding, which revitalised our Wellbeing programme. Thanks to this crucial support, we excelled in our outreach, recruiting 283 women and offering 43 diverse courses. These courses created a total of 429 places, empowering women with the tools and support needed to enhance their mental, physical, and emotional wellbeing.

Expansion of Services: The Employability Programme

In August 2023, we launched our new Employability programme in partnership with South West College. This initiative has proven to be a significant addition to our service offerings, particularly for women from economically inactive backgrounds. The programme has not only met but exceeded all of its initial targets, helping 15 women secure meaningful employment, a milestone that underscores our commitment to fostering independence and empowerment.

A key driver of this programme's success has been the innovative contributions of a highly creative new staff member. Their fresh perspective and dynamic approach have invigorated the team, resulting in innovative strategies that have directly contributed to the programme's early success.

Community Relations Programme Successes

This year also saw the flourishing of our Community Relations Programme, supported by funding from The Executive Office (TEO) & Choice Housing. One of the standout events was the hosting of a highly successful Human Library, where participants could "borrow" people instead of books and engage in meaningful conversations aimed at challenging stereotypes and fostering understanding.

FIRST STEPS WOMEN'S CENTRE

In addition to this, our Centre hosted a series of cultural programmes and celebrations during the Christmas season, which brought together individuals from diverse backgrounds in a spirit of unity and celebration. These events have strengthened our ties with the community and underscored the importance of inclusion and cultural exchange.

Life Skills

Our Life Skills programmes and services continues, alongside our Wellbeing programmes, to be the bedrock of all that we do. FSWC organised 5 ESOL (English for Speakers of Other Languages) and two additional literacy courses. Altogether over 125 women were recruited for these programmes. This may seem like an anomaly considering Brexit but the Centre has seen a surge in demand from local migrant women to come and gain a qualification in ESOL.

Support That Is the Difference

I cannot conclude this report without mentioning the sterling work of our creche, minibus and counselling staff. These staff are the nuts and bolts of the success of the Centre. They are the ones who provide the glue that enables women to come and find what they need. Without the minibus many, many women would be unable to attend. Our Childcare team has registered 107 children and hosted 10 different migrant nationalities.

FSWC also provides a Counselling service which has been augmented by two student volunteers at times during the year. Demand continues to grow for counselling.

International Women's Day 2024

A highlight of this year was our celebration of International Women's Day in March 2024. We were honoured to welcome Alina Gawhary, an exiled artist from Afghanistan, as our guest of honour. Alina's story of resilience and courage in the face of the Taliban government moved everyone in attendance. She shared her powerful artwork, which conveyed her experiences and the struggles of women in her homeland. The event was deeply emotional, drawing a large crowd of supporters who came together to show their solidarity with women around the world facing oppression.

Steadying the Ship: Leadership and Team Morale

Throughout these challenges and successes, the resilience of our organisation has been evident. The steady guidance provided by our leadership team, comprising of the Chairperson, Finance Manager, Board of Directors, and myself, has been instrumental in navigating the complex landscape of reduced funding and expanding demand for services. Together, we have managed to stabilise our finances, maintain the quality of our programs, and continue making a positive impact in our community.

Equally important has been the morale and dedication of our staff. Despite the pressures of financial constraints and program expansion, our team has remained positive, motivated, and deeply committed to our mission. We recognised the importance of maintaining this high morale and prioritised team building activities throughout the year. Our Christmas celebrations were a time for reflection, gratitude, and celebration of our collective achievements.

FIRST STEPS WOMEN'S CENTRE

Looking Ahead

As we look to the future, we do so with a deep sense of optimism and a renewed commitment to our mission. The challenges of this past year have only strengthened our resolve. We will continue to seek out new opportunities to expand our services, foster community relations, and support the women who rely on us to take the first steps towards brighter futures.

In conclusion, I want to express my deepest thanks to our staff, board members, funders, tutors, partners, and the women we serve. Your unwavering support and dedication have made this year's successes possible. Together, we have proven that with resilience, creativity, and community, we can overcome any obstacle and achieve great things.

Thanks



Michael McGoldrick

Chief Executive

FIRST STEPS WOMEN'S CENTRE

Report of the trustees for the year ending 31 March 2024

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2008, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Our purposes and activities

Charity's Vision: *Confident, Resilient, Empowered Women .*

Charity's Mission: *Supporting women's wellbeing, personal and professional development*

Charity's Values:

- We value integrity, honesty and recognise our unique contribution
- We welcome all equally
- We value accountability and promote quality through continued reflection and improvement
- We use a person-centred approach, realising individual potential

Our own constitution states that our objects include the:

- (a) relief of unemployment among women in such ways as may be thought fit, including assistance to find employment;
- (b) advancement of education, training or retraining and providing unemployed women with work experience;
- (c) provision of recreational facilities for women or those who by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances, have need of such facilities;
- (d) preservation and protection of health of women and the provision of childcare.
- (e) development of the capacity and skills of women in the area to benefit in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society;
- (f) promotion of social inclusion, equality of opportunity and good relations across all diversity strands, including race, ethnicity, age, sexual orientation, religion and disability and to encourage diversity.
- (g) establishment or securing the establishment of a centre, and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objects, and;
- (h) promotion of all or any objects for the benefit of women who live in Mid Ulster (the "area of benefit") which now or hereafter may be deemed by law to be charitable.

As an integral part of the Mid Ulster community and voluntary sector the Charity continues to focus on the personal development of women for the benefit of the wider community. The charity also has the general aim of contributing to the quality of life of the women in our community by expanding their horizons through the provision of exciting, challenging and accessible educational courses.

FIRST STEPS WOMEN'S CENTRE

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commissions guidance on 'Public Benefit: Running a Charity (PB2)'. The Centre relies on grant income to cover its operating costs.

We endeavour to encourage all within our community to take part in our courses and programmes. The strategies employed to achieve the charity's aims and objectives are to:

- present a range of courses for the enjoyment and advancement of education to women in our community;
- offer opportunities for women in our community to get involved in exploring their creative powers;
- provide facilities for women and children to develop;
- celebrate the diversity of cultures in our society by programming courses by, and with, tutors of different cultural backgrounds.

Financial review

The income and expenditure for the year is detailed in the accounts.

A major financial concern for the Centre as with any charity will be the ongoing financial sustainability from funding in the years to come. The trustees are aware of the need to maintain free reserves, especially in the current economic climate. Continual fund raising will be necessary to retain sufficient levels of reserves.

We would like to acknowledge the continued support of our funders as referred to in note 4 in the accounts. It is important to recognise that their funding really does make an impact. It contributes to improve confidence and prepares women to become empowered.

The income for the year was £406K of which £394K was received as grant funding. The expenditure of £443K is expended on charitable activities.

The balance of funds at 31 March 2024 was £702K of which £370K was unrestricted income of which £150K designated funds and £174K restricted funds.

Reserves policy and Plans for the future

Reserves are needed to bridge the gap between the spending and receiving of income as well as to cover unplanned emergency repairs and other expenditure. The trustees consider that the ideal level of reserves at 31st March 2024 would be £150k. These are unrestricted income funds freely available for use as the charity so determines and excludes any funds committed to revenue expenditure or to be invested in tangible fixed assets.

The European Social Fund (ESF) programme in Northern Ireland ended 31 March 2023, leaving a huge funding gap in the community. There was a promise made by the UK Government that ESF funding would be replaced pound for pound. This replacement funding, known as UK Shared Prosperity Fund (UKSPF) came online in April 2024. However, it has become clear that it is not a 100% replacement of the ESF Funding. The damage to community and voluntary infrastructure due to the loss of ESF funding (a loss of £27.3million annually within NI) is massive.

By March 31, 2024, FSWC had £200k in place for the year 2024-25. This equated to 40% of the annual funding. FSWC sought to identify alternative funding from a number of different sources. These included Peace Plus and the UKSPF. FSWC was fortunate to receive £259.5k over two years from UKSPF and £485k over five years from the Lottery

FIRST STEPS WOMEN'S CENTRE

First Steps Women's Centre receives core salary funding for 4 part time posts from the Department for Communities, and has done for almost 20 years, with current funding confirmed until March 2025.

The trustees have a reasonable expectation that this funding will be extended; however, they are also taking steps to mitigate the risk of non-renewal funding by seeking alternative funding sources and exploring additional income streams. The trustees have also assessed the extent to which activities and expenditures may need to be scaled back if necessary.

The trustees, having reviewed the financials of the Centre, had considered that with future reduced available resources the Centre would have to consider operating on a 3-day week albeit with a potential reduced capacity. The trustees and staff and volunteers recognised the impact this would have on the users of the Centre, their families, staff and wider community. There was concern over potential reductions in the levels of Wellbeing, Life Skills and IT programmes. Services such as our Creche and minibus transport, Hygiene Bank and Benefit Checking Service would also be reduced

Fortunately these measures were not required. With current worldwide events, and its impacts being felt globally, First Steps Women's Centre is helping displaced families in providing a nourishing environment to feel secure and grow in confidence to enable them to integrate in our community. The importance of contributions from centres like ourselves should never be allowed to be underestimated or go unrecognised. Experience and feedback are indicators of the immeasurable value that FSWC has contributed to users and their families, and like all women who have attended this centre, we at FSWC, will never give up and will strive to ensure that we can continue to operate a 5-day week.

FSWC will continue to seek to build up reserves and to attract funding from other nongovernmental sources.

The Trustees have examined the charity's requirements for reserves considering the main risks to the organisation and established a formal policy which stipulates that free reserves be maintained at a level which ensures that the charity's core activity could continue during a period of unforeseen difficulty. Free reserves are defined by the Trustees as unrestricted income funds freely available for use as the charity so determines and thereby excludes any funds committed, invested in tangible fixed assets held by the charity and restricted or designated funds.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to a minimum to three month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

Based on the year ended 31 March 2024 projected expenditure (excluding depreciation and non-recurring costs) of £425K, the target level of designated reserves is £150K. Free reserves of the charity as at 31st March 2024 are £325K of which £150K has already been designated to reserves. The Trustees are pleased to confirm that the charity is compliant with its reserves policy. The Trustees continue to strive to maintain a general level of reserves in accordance with their policy so that they will be able to continue the current activities of the charity.

FIRST STEPS WOMEN'S CENTRE

Reference and administrative details

Registered Office: 21a William Street, Dungannon, Co Tyrone, BT70 1DX.

Our advisers

Auditor; E A Grimley & Co Limited, 16 Clonoe Village Business Park, 98 Washingbay Road, Clonoe
Dungannon, Co Tyrone, BT71 4PU
Bankers; Danske Bank Limited, Market Square, Dungannon, Co Tyrone
Solicitors; P Haughey, William Street, Dungannon, Co Tyrone BT70 1DX

Key management personnel First Steps Women's Centre: Trustees' and Directors

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law.
The trustees and officers serving during the year and since the year end were as follows:

Chair:	Maria McGilly		
Treasurer	Nicola Quinn		
	Paula Smyth		
	Wendy Wigton		
	Eleanor McGilly		
	Marli Wilson		
	Siobhan Wallace	resigned	22 November 2023
	Katalin Hajdu	resigned	22 November 2023
	Edel Cunningham	resigned	23 April 2024
	Maria Campbell	appointed	23 April 2024
	Christine Davidson	appointed	23 April 2024
	Svitlana Sukar	appointed	23 April 2024

Key management personnel:

Senior managers of First Steps Women's Centre:

Chief Executive Officer: Michael McGoldrick

Structure, Governance and Management

Governing Document

First Steps Women's Centre is a Company Limited by Guarantee governed by its Memorandum and Articles of Association updated on 6 October 2021.

It is a registered charity with the Charity Commission Northern Ireland. The registration number is NIC 101 202.
The charity was registered as a charity under the Corporation Taxes Act 1988, registration number XR 27582. First

FIRST STEPS WOMEN'S CENTRE

Steps Women's Centre is registered with the Financial Conduct Authority. The registration number is FRN:618755.

Appointment of trustees

As set out in the Articles of Association the maximum Board members shall be 10 and the minimum number 5. One third of the members shall be co-opted by way of public advertisement. All members are circulated with invitations to nominate trustees prior to the AGM advising them of the retiring trustees and requesting nominations for the AGM. When considering co-opting trustees, the Board has regard to the requirement for any specialist skills needed.

Trustee induction and training

New trustees undergo an orientation session to brief them on: their legal obligations under charity and company law, the Charity Commission guidance on public benefit, and inform them of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity.

Any person wishing to become a board member must apply in writing for approval by the Trustees. It is a requirement that the board members attend an induction process covering good governance. During the induction they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The board of trustees, which can have up to 10 members, administers the charity. The charity is managed by the Trustee Board, which meets at least 6 times per year.

The charity CEO liaises between meetings with the Chair and Treasurer to ensure the smooth running of the organisation.

To facilitate effective operations, the CEO has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee and senior manager of the charity with a funder must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

Pay policy for senior staff

The rates of pay are in line with the NJC scale.

FIRST STEPS WOMEN'S CENTRE

Risk management

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the charity may face
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, regular liaison with the CEO to ensure sufficient working capital by the centre.

Attention has also been focussed on non-financial risks arising from fire, health and safety staff, volunteers and clients. These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place and regular awareness training for staff working in these operational areas.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of the First Steps Women's Centre for the purposes of company law) are responsible for preparing the trustees' annual report and 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 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 Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence 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.

FIRST STEPS WOMEN'S CENTRE

Statement as to disclosure to our auditors

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information of which the charitable company's auditor is unaware, and
- the trustees, having made enquiries of fellow directors have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditors

E A Grimley & Co are deemed to be reappointed in accordance with section 487(2) of the Companies Act 2006.

This report was approved by the board of trustees and signed on its behalf by the chairperson



Maria McGilly,
(Chairperson)

Dated: 16 October 2024

FIRST STEPS WOMEN'S CENTRE

Independent Auditor's report to the members of First Steps Women's Centre

Opinion on financial statements

We have audited the financial statements of First Steps Women's Centre (the 'charity') for the year ended 31 March 2024 which comprise the statement of Financial Activities, statement of financial position, and 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 Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In my opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the 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 accounts section of our report. We are independent of the charity in accordance with ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, in the circumstances set out in note 22 to the financial statements, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that individually or collectively, may cast significant doubt on the 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 sections of this report.

Other Information

The other information comprises the information included in the annual report, other than the accounts and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts 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 accounts or a material misstatement of the other information. If, based on the work we have

FIRST STEPS WOMEN'S CENTRE

Independent Auditor's Report (Continued)

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 matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' report for the financial period for which the accounts are prepared is consistent with the accounts; 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 Trustees 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 my audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and the returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations I require for our audit.
- 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 Statement of Trustees' Responsibilities, the Trustees, who are also directors of the charity 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 directors determine necessary to enable the preparation of accounts 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 charitable company 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

FIRST STEPS WOMEN'S CENTRE

Independent Auditor's Report (Continued)

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.

Extent to which the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are: to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

Based on our understanding of the charitable company and its operating environment, we determined that the most significant frameworks which have a direct impact on the preparation of the financial statements are those related to the reporting framework, (FRS 102, the Charities Act (Northern Ireland) 2008, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, the Charity SORP and the Companies Act 2006). Additionally, we concluded that there are significant laws and regulations in relation to the company's charitable status and activities of which non-compliance may have a material effect on the financial statements.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including how fraud might occur, including evaluating management's incentives and opportunities to manage earnings or influence the reported results. From the results of our assessment, we determined that the principal risks of fraud relate to posting inappropriate journal entries and use of charity funds for purposes outside of restrictions imposed by the donor. In common with all audits under ISAs (UK), we are required to perform specific procedures to respond to the risk of management override.

Audit response to risks identified

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. Audit procedures performed by the engagement team included:

- We obtained an understanding of the charitable company's internal control systems in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charitable company's internal control.
- We obtained an understanding of how the charitable company complies with relevant laws and regulations, including those as a result of its registration with the Charity Commission for Northern Ireland and charitable status with HM Revenue & Customs , by making enquiries of management and those charged with governance.
- Enquiry of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims.
- Enquiry of entity staff to identify any instances of non-compliance with laws and regulations.
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud
- Reviewing minutes of meetings of those charged with governance

FIRST STEPS WOMEN'S CENTRE

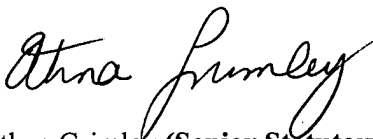
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- We test the completeness of income to address the risk of fraud in relation to revenue recognition
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions that are unusual or outside the normal course of business.
- Auditing the risk of use of charity funds outside of restrictions imposed by the donor by review of funding letters of offer to identify restrictions, and review of funding claims prepared by management to check compliance with restrictions.

We communicated relevant laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit. There are inherent limitations in the audit procedures described above 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 would become aware of it. Also, 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 through collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 (Section 495) of the Companies Act 2006 and regulations made under that Act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.



Ethna Grimley (Senior Statutory Auditor)
for and on behalf of E A Grimley & Co Limited

Chartered Accountants and Statutory Auditor

Dated 16th October 2024

16 Clonoe Village Park
98 Washingbay Road,
Clonoe, Dungannon,
Co. Tyrone,
BT71 4PU

FIRST STEPS WOMEN'S CENTRE

Statement of Financial Activities (including income and expenditure account) for year ending 31 March 2024

	Notes	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
Income:					
<i>Activities for generating funds</i>					
Donations and Legacies	3	11,550		11,550	14,502
<i>Income from charitable activities:</i>					
Grant Income	4		394,013	394,013	515,841
Capital Grants			-	-	1,947
<i>Investment income</i>	5	982		982	1,022
Total income		12,532	394,013	406,545	533,312
Expenditure					
<i>Expenditure on charitable activities:</i>					
Expenditure	6	-	443,179	443,179	560,229
Total expenditure		-	443,179	443,179	560,229
Net income/(expenditure) and net movement in funds for the year		12,532	(49,166)	(36,634)	(26,916)
Transfer between Funds		(3,777)	3,777	-	-
Reconciliation of funds					
Total Funds brought forward		324,073	415,291	739,364	766,280
Total funds carried forward		332,828	369,902	702,730	739,364

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

All income and expenditure derive from continuing activities.

The notes on pages 22 to 34 form an integral part of these financial statements

FIRST STEPS WOMEN'S CENTRE

Statement of Financial Position (balance sheet)

as at 31 March 2024

	Notes	31/03/2024 £	31/03/2023 £
Fixed Assets	12	319,673	349,454
Current Assets			
Grant Income Receivable	13	75,055	45,359
Prepayments		2,910	5,401
Bank		312,688	344,427
Total Current Assets		390,653	395,187
Current Liabilities	14		
Credit Card		221	1,505
Other wages Costs		546	-
Accruals		6,828	3,772
Total Current Liabilities		7,595	5,277
Net Current Assets (CA _CL)		383,058	389,909
Net Assets		702,731	739,363
Represented BY			
Restricted Funds	16	369,902	415,291
Designated Funds	15	150,000	150,000
Unrestricted Funds	15	182,828	174,073
		702,730	739,363

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The financial statements were approved by the trustees on 16th October 2024 and signed on its behalf:

Maria McGilly,

Chairperson



Company Number: NI065869

The notes on pages 22 to 34 form an integral part of these financial statements

FIRST STEPS WOMEN'S CENTRE

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

1 Accounting Policies

Charity Information

First Steps Women's Centre is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 21a William Street, Dungannon, Co Tyrone, BT70 1DX.

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

a) Basis of preparation

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) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The charity has taken advantage of the provision of SORP for charities applying FRS 102 Update Bulleting 1 not to prepare a Statement of Cash flows.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

b) Preparation of the accounts on a going concern basis.

The number of using the charity is increasing year on year but the uncertainty surrounding funding is a significant area of financial uncertainty that will invariably impact upon the services that we can offer. The trustees have mitigated these risks by continually challenging decisions made at government level to ensure that the impact of provisions of services is minimal.

The trustees are of the view that measures have been taken subsequent to the year-end to ensure continuous funding for the immediate future of the Centre for the next 12 to 18 months and that on this basis the charity is a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

FIRST STEPS WOMEN'S CENTRE

Notes to the Financial Statements For the Year Ended 31 March 2024 (continued)

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

In accordance with the Charities SORP (FRS 102), the general volunteer time spent within the charity is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are to be solely used for particular areas of the Charity's work or for specific projects being undertaken by the Charity.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of Education, Childcare, Advice, Transport and representation undertaken to further the purposes of the charity and their associated support costs.

FIRST STEPS WOMEN'S CENTRE

Notes to the Financial Statements For the Year Ended 31 March 2024 (continued)

- Other expenditure represents those items not falling into any other heading.

The charity is not registered for Vat. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll and governance costs which support the Centre's programmes and activities. The bases on which support costs have been allocated are set out in note 7.

i) Operating leases

The charity classifies the lease of printing, as operating leases; the title to the equipment remains with the lessor and the equipment is replaced every 5 years whilst the economic life of such equipment is normally 5 years. Rental charges are charged on a straight-line basis over the term of the lease.

j) Depreciation

Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives as follows:

Asset Category	Annual rate
Building Adaptations	5% Straight Line
Fixtures and fittings and Equipment	20% Reducing Balance
Computers	33% Straight Line

k) Debtors

Funding due and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any trade discounts due.

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

FIRST STEPS WOMEN'S CENTRE

Notes to the Financial Statements For the Year Ended 31 March 2024 (continued)

n) Pensions

Employees of the charity are entitled to join the Workers Pension Trust Scheme which is funded by contributions for employee and employer. Employees are automatically enrolled into the pension scheme unless they have exercised their right to opt out of scheme membership.

Employers Pension contribution represented 3% of pensionable pay and employee's contribution of 5% of pensionable pay. The trustees are satisfied that any foreseeable change in employer's contributions can be budgeted for without detriment to the charity's ongoing activities.

o) Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2 Legal status of the Trust

The organisation is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

3 Donations and Fundraising

Income from donations and legacies	2024	2023
	£	£
Donations	8,553	8,764
Online Donations	25	
Gift Aid	1,572	1,233
Rental Activity	1,400	4,505
TOTAL	11,500	14,502

The Centre benefits greatly from the involvement and enthusiastic support of its volunteers and supporters. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

FIRST STEPS WOMEN'S CENTRE

Notes to the Financial Statements For the Year Ended 31 March 2024 (continued)

4 Income from charitable activities

Grant Income	Restricted	Unrestricted	TOTAL	TOTAL
			31/03/2024	31/03/2023
	£	£	£	£
European Social Fund / Department for Economy	-	-	-	271,472
Department for Communities - CIF	59,271	-	59,271	38,903
Department for Communities - WCCF	38,189	-	38,189	37,051
Mid Ulster District Council -Strategic Community Development Grant	7,000	-	7,000	11,814
The Pathway Fund	15,000	-	15,000	15,000
TEO (MEDF)	41,223	-	41,223	40,373
Dfc - Prep for Work	-	-	-	2,789
Clear/HSC	-	-	-	5,669
TESCO (Ground Works)	-	-	-	1,125
CIF - Non match Funding: Department for Communities	-	-	-	26,993
Garfield Weston Foundation	-	-	-	30,000
Charities Aid Foundation (CAF)	2,500	-	2,500	2,250
The 29th May 1961 Charitable Trust	-	-	-	3,000
Mid Ulster District Council - Community Development	-	-	-	6,100
ASDA Foundation	-	-	-	500
Screw Fix	-	-	-	4,300
DFC CIF Funding - Energy Grant Funding (22/23)	-	-	-	1,500
The W.G Edwards Charitable Foundation	-	-	-	1,520
Choice Housing	8,339	-	8,339	3,100
Big Lottery - VERA'S Project	93,035	-	93,035	-
Apex Housing	-	-	-	4,380
B&Q Neighbourly	-	-	-	3,000

FIRST STEPS WOMEN'S CENTRE

Notes to the Financial Statements For the Year Ended 31 March 2024 (continued)

The Edward Gostling Foundation	-	-	5,000
MUC Donations	100	100	-
UKPF - Levelling Up - REAP Project	106,899	106,899	-
The Halifax Foundation	5,000	5,000	-
The Openwork Foundation	15,000	15,000	-
STEP - Accounts Receivable	240	240	-
BREATHE DONATION CENTURION MINGT L	93	93	-
SWC - Accounts Receivable	424	424	-
DUNBIA UK	200	200	-
DFC - Cost of Living Intervention 23/24	1,500	1,500	-
	<u>394,013</u>	<u>-</u>	<u>394,013</u>
			<u>515,841</u>

Income Allocated to Capital Grants	Restricted Funds	Restricted Funds
	2024	2023
	£	£
DoH - HSC - Childcare Partnership	-	1,947
		<u>1,947</u>

5 Investment income

All of the investment income of arises from money held in interest bearing deposit accounts.

FIRST STEPS WOMEN'S CENTRE

Notes to the Financial Statements For the Year Ended 31 March 2024 (continued)

6 Analysis of expenditure on charitable activities

Expenditure on charitable activities:	31/03/2024		31/03/2023	
	£	£	£	£
Wages and salaries	204,997		204,997	280,963
Redundancy Payment	-		-	54,390
Staff T&S /Expenses	1,782		1,782	3,732
Staff training and recruitment	1,582		1,582	2,959
Facilitation & Events	3,299		3,299	4,162
Tutor Costs and Exam Fees	60,020		60,020	45,932
Participant Travel	1,419		1,419	1,391
Participant Training & Course Materials	372		372	371
Volunteer Expenses	1,307		1,307	1,040
Refunds	319		319	-
Interpreter Services	-		-	40
Rent and Rates	16,047		16,047	15,971
Light and heat	10,297		10,297	14,159
Telephone	3,545		3,545	2,920
Printing, postage and stationery	3,895		3,895	2,966
IT support	7,379		7,379	3,787
Motor expenses	306		306	1,568
Repairs and maintenance	7,973		7,973	9,063
Insurance	5,925		5,925	4,826
Small Equipment Purchase	5,898		5,898	643
Creche Equipment	1,986		1,986	2,478
Professional Fees	870		870	-
Subscriptions	85		85	346
Accreditation Fees Application	-		-	750
Health and Safety	24		24	124
Donations to other Charities	550		550	987
Emergency Assistance	1,230		1,230	2,780

FIRST STEPS WOMEN'S CENTRE

Notes to the Financial Statements For the Year Ended 31 March 2024 (continued)

Misc Expenses	1,077	1,077	1,493
Advertising	2,162	2,162	2,300
Participant comfort expenses	1,322	1,322	920
Counselling	1,854	1,854	-
Depreciation of tangible assets	29,782	29,782	31,762
Support Costs - Note 7	65,877	65,877	65,404
Total Expenses	443,179	443,179	560,229

Restricted Expenditure on charitable activities for 2024 £588,333 (2023 £560,229).

7 Analysis of governance and support cost

	Current Year		2023
	General support	Governance	Total
	£	£	£
Salaries - SC	57,688		56,874
Audit fees		3,300	3,148
Legal Fees	4,690		5,195
Bank charges	199		188
	<u>62,577</u>	<u>3,300</u>	<u>65,404</u>

Net income/(expenditure) for the year	2024	2023
	£	£
This is stated after charging:		
Depreciation of tangible assets	29,782	31,762
Auditors' remuneration	3,300	3,148

FIRST STEPS WOMEN'S CENTRE

Notes to the Financial Statements For the Year Ended 31 March 2024 (continued)

8 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2024	2023
	£	£
Salaries and wages	246,28	369,180
Social security costs	18,928	24,721
Employer Allowance	-5,000	- 5,000
Pension costs	2,129	3,328
	<u>262,685</u>	<u>392,605</u>

No employees had employee benefits in excess of £60,000 (2023: nil).

The charity trustees were not paid or received any other benefits from employment with the Trust in the year (2023: £nil) neither were they reimbursed expenses during the year (2023: £nil). No charity trustee received payment for professional or other services supplied to the charity (2023: £nil).

9 Staff Numbers

The average monthly head count and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2024	2023
Number		
Education	12	15
Governance/Support	2	2
	<u>14</u>	<u>17</u>

10 Government Grants

Income from government grants comprises performance related grants made by local authorities to fund the Educational programmes.

11 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

FIRST STEPS WOMEN'S CENTRE

Notes to the Financial Statements For the Year Ended 31 March 2024 (continued)

12 Tangible fixed assets

	Leasehold Property £	Plant and Equipment £	Motor Vehicles £	Total £
Cost:				
As at 1 April 2023	458,092	147,691	32,782	638,565
As at 31 March 2024	458,092	147,691	32,782	638,565
Depreciation:				
As at 1 April 2023	144,015	122,677	22,419	289,111
Charge for the year	20,937	6,254	2,591	29,781
As at 31 March 2024	164,952	128,931	25,010	318,892
Net book value				
As at 31 March 2024	293,140	18,761	7,772	319,673
As at 31 March 2023	314,077	25,014	10,363	349,454

13 Debtors

	2024 £	2023 £
European Social Fund / Department for Economy	-	22,693
DFC - CIF & WCCF		3,143
DFC CIF Funding	524	
Department for Communities WCCF Funding	7,025	1,171
TEO (MEDF)	24,776	10,172
Clear Project /HSC	-	1,718
UKPF - Levelling Up - REAP Project	39,720	
Choice Housing	2,770	600
SWC - Accounts Receivable	240	
DfC HWSB	-	230
Mid Ulster District Council	-	5,632
Prepayments	2,910	5,401
	77,965	50,760

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Credit Card	221	1,505
Other wages Costs	546	0
Accruals	6,828	3,772
	7,595	5,277

A floating Charge dated 28/6/2010 was created by the organisation for securing all monies due to or becoming due to the organisation to Dankse Bank Ltd.

FIRST STEPS WOMEN'S CENTRE

Notes to the Financial Statements For the Year Ended 31 March 2024 (continued)

15 Analysis of charitable funds

	Balance As at 01 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Funds As at 31 March 2024 £
General fund	174,073	12,532	0	(3,777)	182,828
Designated Retained Reserves	150,000				150,000
Total	324,073	12,532	0	(3,777)	332,828

General fund

The 'free reserves' after allowing for all designated funds.

Designated Retained Reserves

Designated fund to cover 4 months operational costs in the event of shortfall on funding.

16 Analysis of movements in restricted fund

	Balance 01 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Funds 31 March 2024 £
Education	415,291	394,013	443,179	3,777	369,902
Total	415,291	394,013	443,179	3,777	369,902

Description, nature and purposes of the fund

Education

To provide professional and personal development through education and training.

Assets Property assets fund

The value of unrestricted funds represented by the tangible fixed assets owned and used by the charity on an on-going basis for educational activities.

FIRST STEPS WOMEN'S CENTRE

Notes to the Financial Statements For the Year Ended 31 March 2024 (continued)

	31/03/2024	31/03/2023
	£	£
Income		
Garfield Weston Foundation	33,785	60,000
The Edward Gostling Foundation	5,000	5,000
TESCO (Ground Works)		1,125
Charities Aid Foundation (CAF)	1,270	
Choice Housing	3,613	
The Openwork Foundation	5,844	
BREATHE DONATION CENTURION MINGT L	93	
SWC - Accounts Receivable	424	
DUNBIA UK	200	
Restricted Revenue Income	50,229	66,125
Capital		
Fixed Assets	319,673	349,454
	319,673	349,454
Total Restricted income	369,902	415,579

17 Analysis of net assets between funds

	Total	General Fund	Designated Funds	Restricted Funds
	0	0	0	0
Tangible fixed assets	319,673	0		319,673
Cash at bank and in hand	390,653	183,596	150,000	57,057
Other net current assets/(liabilities)	- 7,595	- 766		- 6,828
Creditors of more than one year	-			
Total	702,731	182,829	150,000	369,902

18 Contingent Liabilities

There is a contingent liability to repay grants received under the terms of their associated letters of offer if the charity fails to achieve and maintain specified conditions.

In the opinion of the trustees the terms of these letters of offer have been complied with in full and no loss is expected.

The Community Foundation For Northern Ireland has a charge over the property 21A William Street, Dungannon, Co Tyrone, Folio TY 106537L.

In the opinion of the trustees no grant is due to be repaid.

FIRST STEPS WOMEN'S CENTRE

Notes to the Financial Statements For the Year Ended 31 March 2024 (continued)

19 Capital Commitments

A refurbishment completed in 2018. The project was grant funded by The Community Foundation for Northern Ireland. The organisation has agreed a 20-year term lease. Rent will be paid on an annual basis.

20 Related Party transactions and ultimate controlling party

The trustees are the deemed controlling party due to their position within the company..

21 Auditors' ethical Standards

In common with many organisations of its size and nature, the charity uses its auditors to assist with the compilation of the statutory financial statements.

First Steps Women's Centre

Northern Ireland - Charity number 101202

Annual report

FIRST STEPS WOMEN'S CENTRE

Report of the trustees for the year ending 31 March 2024

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2008, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Our purposes and activities

Charity's Vision: *Confident, Resilient, Empowered Women .*

Charity's Mission: *Supporting women's wellbeing, personal and professional development*

Charity's Values:

- We value integrity, honesty and recognise our unique contribution
- We welcome all equally
- We value accountability and promote quality through continued reflection and improvement
- We use a person-centred approach, realising individual potential

Our own constitution states that our objects include the:

- (a) relief of unemployment among women in such ways as may be thought fit, including assistance to find employment;
- (b) advancement of education, training or retraining and providing unemployed women with work experience;
- (c) provision of recreational facilities for women or those who by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances, have need of such facilities;
- (d) preservation and protection of health of women and the provision of childcare.
- (e) development of the capacity and skills of women in the area to benefit in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society;
- (f) promotion of social inclusion, equality of opportunity and good relations across all diversity strands, including race, ethnicity, age, sexual orientation, religion and disability and to encourage diversity.
- (g) establishment or securing the establishment of a centre, and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objects, and;
- (h) promotion of all or any objects for the benefit of women who live in Mid Ulster (the "area of benefit") which now or hereafter may be deemed by law to be charitable.

As an integral part of the Mid Ulster community and voluntary sector the Charity continues to focus on the personal development of women for the benefit of the wider community. The charity also has the general aim of contributing to the quality of life of the women in our community by expanding their horizons through the provision of exciting, challenging and accessible educational courses.

FIRST STEPS WOMEN'S CENTRE

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commissions guidance on 'Public Benefit: Running a Charity (PB2)'. The Centre relies on grant income to cover its operating costs.

We endeavour to encourage all within our community to take part in our courses and programmes. The strategies employed to achieve the charity's aims and objectives are to:

- present a range of courses for the enjoyment and advancement of education to women in our community;
- offer opportunities for women in our community to get involved in exploring their creative powers;
- provide facilities for women and children to develop;
- celebrate the diversity of cultures in our society by programming courses by, and with, tutors of different cultural backgrounds.

Financial review

The income and expenditure for the year is detailed in the accounts.

A major financial concern for the Centre as with any charity will be the ongoing financial sustainability from funding in the years to come. The trustees are aware of the need to maintain free reserves, especially in the current economic climate. Continual fund raising will be necessary to retain sufficient levels of reserves.

We would like to acknowledge the continued support of our funders as referred to in note 4 in the accounts. It is important to recognise that their funding really does make an impact. It contributes to improve confidence and prepares women to become empowered.

The income for the year was £406K of which £394K was received as grant funding. The expenditure of £443K is expended on charitable activities.

The balance of funds at 31 March 2024 was £702K of which £370K was unrestricted income of which £150K designated funds and £174K restricted funds.

Reserves policy and Plans for the future

Reserves are needed to bridge the gap between the spending and receiving of income as well as to cover unplanned emergency repairs and other expenditure. The trustees consider that the ideal level of reserves at 31st March 2024 would be £150k. These are unrestricted income funds freely available for use as the charity so determines and excludes any funds committed to revenue expenditure or to be invested in tangible fixed assets.

The European Social Fund (ESF) programme in Northern Ireland ended 31 March 2023, leaving a huge funding gap in the community. There was a promise made by the UK Government that ESF funding would be replaced pound for pound. This replacement funding, known as UK Shared Prosperity Fund (UKSPF) came online in April 2024. However, it has become clear that it is not a 100% replacement of the ESF Funding. The damage to community and voluntary infrastructure due to the loss of ESF funding (a loss of £27.3million annually within NI) is massive.

By March 31, 2024, FSWC had £200k in place for the year 2024-25. This equated to 40% of the annual funding. FSWC sought to identify alternative funding from a number of different sources. These included Peace Plus and the UKSPF. FSWC was fortunate to receive £259.5k over two years from UKSPF and £485k over five years from the Lottery

FIRST STEPS WOMEN'S CENTRE

First Steps Women's Centre receives core salary funding for 4 part time posts from the Department for Communities, and has done for almost 20 years, with current funding confirmed until March 2025.

The trustees have a reasonable expectation that this funding will be extended; however, they are also taking steps to mitigate the risk of non-renewal funding by seeking alternative funding sources and exploring additional income streams. The trustees have also assessed the extent to which activities and expenditures may need to be scaled back if necessary.

The trustees, having reviewed the financials of the Centre, had considered that with future reduced available resources the Centre would have to consider operating on a 3-day week albeit with a potential reduced capacity. The trustees and staff and volunteers recognised the impact this would have on the users of the Centre, their families, staff and wider community. There was concern over potential reductions in the levels of Wellbeing, Life Skills and IT programmes. Services such as our Creche and minibus transport, Hygiene Bank and Benefit Checking Service would also be reduced

Fortunately these measures were not required. With current worldwide events, and its impacts being felt globally, First Steps Women's Centre is helping displaced families in providing a nourishing environment to feel secure and grow in confidence to enable them to integrate in our community. The importance of contributions from centres like ourselves should never be allowed to be underestimated or go unrecognised. Experience and feedback are indicators of the immeasurable value that FSWC has contributed to users and their families, and like all women who have attended this centre, we at FSWC, will never give up and will strive to ensure that we can continue to operate a 5-day week.

FSWC will continue to seek to build up reserves and to attract funding from other nongovernmental sources.

The Trustees have examined the charity's requirements for reserves considering the main risks to the organisation and established a formal policy which stipulates that free reserves be maintained at a level which ensures that the charity's core activity could continue during a period of unforeseen difficulty. Free reserves are defined by the Trustees as unrestricted income funds freely available for use as the charity so determines and thereby excludes any funds committed, invested in tangible fixed assets held by the charity and restricted or designated funds.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to a minimum to three month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

Based on the year ended 31 March 2024 projected expenditure (excluding depreciation and non-recurring costs) of £425K, the target level of designated reserves is £150K. Free reserves of the charity as at 31st March 2024 are £325K of which £150K has already been designated to reserves. The Trustees are pleased to confirm that the charity is compliant with its reserves policy. The Trustees continue to strive to maintain a general level of reserves in accordance with their policy so that they will be able to continue the current activities of the charity.

FIRST STEPS WOMEN'S CENTRE

Reference and administrative details

Registered Office: 21a William Street, Dungannon, Co Tyrone, BT70 1DX.

Our advisers

Auditor; E A Grimley & Co Limited, 16 Clonoe Village Business Park, 98 Washingbay Road, Clonoe
Dungannon, Co Tyrone, BT71 4PU
Bankers; Danske Bank Limited, Market Square, Dungannon, Co Tyrone
Solicitors; P Haughey, William Street, Dungannon, Co Tyrone BT70 1DX

Key management personnel First Steps Women's Centre: Trustees' and Directors

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law.
The trustees and officers serving during the year and since the year end were as follows:

Chair:	Maria McGilly		
Treasurer	Nicola Quinn		
	Paula Smyth		
	Wendy Wigton		
	Eleanor McGilly		
	Marli Wilson		
	Siobhan Wallace	resigned	22 November 2023
	Katalin Hajdu	resigned	22 November 2023
	Edel Cunningham	resigned	23 April 2024
	Maria Campbell	appointed	23 April 2024
	Christine Davidson	appointed	23 April 2024
	Svitlana Sukar	appointed	23 April 2024

Key management personnel:

Senior managers of First Steps Women's Centre:

Chief Executive Officer: Michael McGoldrick

Structure, Governance and Management

Governing Document

First Steps Women's Centre is a Company Limited by Guarantee governed by its Memorandum and Articles of Association updated on 6 October 2021.

It is a registered charity with the Charity Commission Northern Ireland. The registration number is NIC 101 202.
The charity was registered as a charity under the Corporation Taxes Act 1988, registration number XR 27582. First

FIRST STEPS WOMEN'S CENTRE

Steps Women's Centre is registered with the Financial Conduct Authority. The registration number is FRN:618755.

Appointment of trustees

As set out in the Articles of Association the maximum Board members shall be 10 and the minimum number 5. One third of the members shall be co-opted by way of public advertisement. All members are circulated with invitations to nominate trustees prior to the AGM advising them of the retiring trustees and requesting nominations for the AGM. When considering co-opting trustees, the Board has regard to the requirement for any specialist skills needed.

Trustee induction and training

New trustees undergo an orientation session to brief them on: their legal obligations under charity and company law, the Charity Commission guidance on public benefit, and inform them of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity.

Any person wishing to become a board member must apply in writing for approval by the Trustees. It is a requirement that the board members attend an induction process covering good governance. During the induction they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The board of trustees, which can have up to 10 members, administers the charity. The charity is managed by the Trustee Board, which meets at least 6 times per year.

The charity CEO liaises between meetings with the Chair and Treasurer to ensure the smooth running of the organisation.

To facilitate effective operations, the CEO has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee and senior manager of the charity with a funder must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

Pay policy for senior staff

The rates of pay are in line with the NJC scale.

FIRST STEPS WOMEN'S CENTRE

Risk management

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the charity may face
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, regular liaison with the CEO to ensure sufficient working capital by the centre.

Attention has also been focussed on non-financial risks arising from fire, health and safety staff, volunteers and clients. These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place and regular awareness training for staff working in these operational areas.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of the First Steps Women's Centre for the purposes of company law) are responsible for preparing the trustees' annual report and 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 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 Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence 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.

FIRST STEPS WOMEN'S CENTRE

Statement as to disclosure to our auditors

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information of which the charitable company's auditor is unaware, and
- the trustees, having made enquiries of fellow directors have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditors

E A Grimley & Co are deemed to be reappointed in accordance with section 487(2) of the Companies Act 2006.

This report was approved by the board of trustees and signed on its behalf by the chairperson



Maria McGilly,
(Chairperson)

Dated: 16 October 2024

First Steps Women's Centre

Northern Ireland - Charity number 101202

Annual return

FIRST STEPS WOMEN'S CENTRE

Independent Auditor's report to the members of First Steps Women's Centre

Opinion on financial statements

We have audited the financial statements of First Steps Women's Centre (the 'charity') for the year ended 31 March 2024 which comprise the statement of Financial Activities, statement of financial position, and 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 Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In my opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the 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 accounts section of our report. We are independent of the charity in accordance with ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, in the circumstances set out in note 22 to the financial statements, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that individually or collectively, may cast significant doubt on the 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 sections of this report.

Other Information

The other information comprises the information included in the annual report, other than the accounts and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts 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 accounts or a material misstatement of the other information. If, based on the work we have

FIRST STEPS WOMEN'S CENTRE

Independent Auditor's Report (Continued)

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 matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' report for the financial period for which the accounts are prepared is consistent with the accounts; 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 Trustees 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 my audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and the returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations I require for our audit.
- 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 Statement of Trustees' Responsibilities, the Trustees, who are also directors of the charity 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 directors determine necessary to enable the preparation of accounts 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 charitable company 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

FIRST STEPS WOMEN'S CENTRE

Independent Auditor's Report (Continued)

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.

Extent to which the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are: to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

Based on our understanding of the charitable company and its operating environment, we determined that the most significant frameworks which have a direct impact on the preparation of the financial statements are those related to the reporting framework, (FRS 102, the Charities Act (Northern Ireland) 2008, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, the Charity SORP and the Companies Act 2006). Additionally, we concluded that there are significant laws and regulations in relation to the company's charitable status and activities of which non-compliance may have a material effect on the financial statements.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including how fraud might occur, including evaluating management's incentives and opportunities to manage earnings or influence the reported results. From the results of our assessment, we determined that the principal risks of fraud relate to posting inappropriate journal entries and use of charity funds for purposes outside of restrictions imposed by the donor. In common with all audits under ISAs (UK), we are required to perform specific procedures to respond to the risk of management override.

Audit response to risks identified

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. Audit procedures performed by the engagement team included:

- We obtained an understanding of the charitable company's internal control systems in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charitable company's internal control.
- We obtained an understanding of how the charitable company complies with relevant laws and regulations, including those as a result of its registration with the Charity Commission for Northern Ireland and charitable status with HM Revenue & Customs, by making enquiries of management and those charged with governance.
- Enquiry of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims.
- Enquiry of entity staff to identify any instances of non-compliance with laws and regulations.
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud
- Reviewing minutes of meetings of those charged with governance

FIRST STEPS WOMEN'S CENTRE

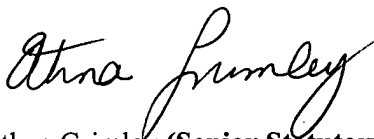
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- We test the completeness of income to address the risk of fraud in relation to revenue recognition
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions that are unusual or outside the normal course of business.
- Auditing the risk of use of charity funds outside of restrictions imposed by the donor by review of funding letters of offer to identify restrictions, and review of funding claims prepared by management to check compliance with restrictions.

We communicated relevant laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit. There are inherent limitations in the audit procedures described above 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 would become aware of it. Also, 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 through collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 (Section 495) of the Companies Act 2006 and regulations made under that Act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.



Ethna Grimley (Senior Statutory Auditor)
for and on behalf of E A Grimley & Co Limited

Chartered Accountants and Statutory Auditor

Dated 16th October 2024

16 Clonoe Village Park
98 Washingbay Road,
Clonoe, Dungannon,
Co. Tyrone,
BT71 4PU

First Steps Women's Centre

Northern Ireland - Charity number 101202

Accounts

FIRST STEPS WOMEN'S CENTRE
(A company limited by guarantee)

Report and Financial Statements
Year ending 31 March 2023

Company number: NI 066869

Charity Commission Number: NIC 101 202

Charity number: XR27582

FIRST STEPS WOMEN'S CENTRE

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MISSION STATEMENT

Supporting women's professional and personal development through education and training.

FIRST STEPS WOMEN'S CENTRE

This has been a year of upheaval, change and moving forward.

In our 2022 report our previous Chairperson, Louise Mallon quoted Gandhi. In 2023 this is still a very poignant quote:

“The future depends on what we do in the present”

First Steps Women's Centre was bracing itself for the end of the European Social Fund (ESF) funding. Just like 63 other organisations, the Centre was facing at worst, total closure and at best, the decimation of staff, programmes and services. There were many unknowns and this added to the stress. There were rumours of a possible extension to the programme giving some hope. However, with no Executive in place any hope evaporated by the time January-February 2023 came around.

Reverting back to Gandhi's quote, I can safely say that the Board had prepared for the loss of ESF funding. The amount of funding lost was over £275,000 equating to approximately 60% of the total funding for the previous year. FSWC could not survive if other funding was not identified and put into place.

Yet that is what the Senior Management Team managed to do. They had prepared for the future by seeking funding from a number of sources. These included the Big Lottery and the UK Shared Prosperity Fund.

In December 2022, FSWC received great news from The Lottery. FSWC had been successful in a five-year bid to fund a Wellbeing Programme. This was brilliant news given that things were beginning to look a lot gloomier by the day. There was a realisation that this funding on its own would not be able to save the Centre and staff. FSWC was still edging closer and closer to the precipice.

FSWC had also been working in the background since December 2021 to identify partners for an additional programme – The UK Shared Prosperity Fund. This programme was something that could help cover the loss of the ESF funding. The aim and objectives were similar. FSWC was approached in December 2022 by SW FE College to be part of a consortium bid for the funding. This bid was successful. The funding was announced on Friday 31st March 2023.

Loss of 62 years' Experience

Sadly, on Thursday 30th March, FSWC had made five staff redundant due to the end of the ESF programme. Unfortunately the news of funding from the Shared Prosperity Fund was too late for these staff. Like so many community and voluntary organisations across the province the end of ESF was felt deeply and personally at First Steps Women's Centre. I want to pay a huge complement to the staff who left, for their professionalism, their integrity, their dignity and their caring for all things at First Steps Women's Centre. These staff continued to work right up to the very end never once holding back. They gave their all.

The Board had prepared for the loss of staff from October and the issue of the end of ESF funding had always been a standing item on Board Agenda's for at least the previous 12 months.

My role was to lead the Board and SMT through the redundancy process and to ensure that all processes and procedures were followed correctly. In my opinion FSWC followed the proper and laid down procedures in a caring, friendly and sometimes emotional manner.

FIRST STEPS WOMEN'S CENTRE

The Future

As I reflect on the past year it never ceases to amaze me what First Steps Women's Centre continues to do. The work, the programmes and the sheer number of nationalities attending the Centre.

You can see for yourself in this report the numbers of women attending, the types of programmes and also the cooperation between various other organisations.

I want to thank personally all our staff, our volunteers, our tutors, our supporters and our funders for making this Centre the place that it is. Lastly, I want to recognise the journey of the 450+ women and children that came through the doors during the past 12 months.

I believe that the future for First Steps Women's Centre is secure and safe because of what the Board and the organisation has done in the past and present. Ghandis words will drive the Board and FSWC to keep moving forward, to keep planning and to follow and maintain a professional and caring standard of governance.

Maria McGilly,

Chairperson

FIRST STEPS WOMEN'S CENTRE

Chief Executive's Report April 2022 - March 2023

This has been the best of years and also the worst of years!

First Steps Women's Centre (FSWC) lost five staff in March 2023 with a culminated 62 years of experience. These staff had worked so hard, so diligently and professionally giving their all. They were made redundant as a result of the end of the European Social Fund (ESF) programme. FSWC had been in receipt of European Social Fund funds since 2008. The impact has been felt across the whole of Northern Ireland with many community and voluntary groups suffering the same fate.

FSWC lost professional, dedicated and loyal people. They gave their all to ensure that this organisation was a strong pillar within the Mid Ulster community. Right up until they left on 30th March, they continued to work to deliver a wide variety of programmes and courses for women.

In October 2022 all the main political parties came to FSWC to hear about the impending impact of losing ESF funding. The community and voluntary organisations came together to lobby MLA's, MPs and Permanent Secretary's. Despite encouraging responses from all parties the European Social Fund ceased on 31st March. This left dozens of community groups and communities with a mammoth task to find funding to replace a very effective and well managed fund.

Programmes and Courses April 2022-March 2023

FSWC has noted an improvement in numbers attending this year compared to last year. This year, FSWC provided 44 different courses with 543 places. The evidence suggests that the days of people fearing to go out because of the spectre of Covid-19 are waning if not totally gone.

Lifeskills

This past year has brought some new and some not so new courses. Our Lifeskills programme continues to provide English for Speakers of Other Languages (ESOL) to multiple nationalities. This year there were nine different nationalities. (Please see the Lifeskills report to find out where these women came from.)

Lifeskills also continues to offer Essential Skills in Literacy. The Centre is now witnessing a number of the migrant women progressing into our Literacy programme. That is clear evidence of the progress these women are making in their level of English. They have very good tutors in Louise Cameron and Una Quinn who have taught ESOL at FSWC for over 10 years.

Wellbeing

The one area which has witnessed a continued increase in demand is our Wellbeing Programmes. During this past year there has been 31 different courses and 516 places provided. There was quite a lot of interest in the Chinese Brush Strokes art class, Tai Chi, Chi Me and Forest Bathing. Please read the Wellbeing Report and Testimonies from participants who have felt their mental health and lives have improved as a result of attending one of these courses.

FIRST STEPS WOMEN'S CENTRE

Cultural Programme

This continues to develop. With more than 10 nationalities learning alongside each other at First Steps Women's Centre the place is an eclectic cauldron of people with many diverse backgrounds. This programme funded by The Executive Office under their Minority Ethnic Development Fund, was responsible for the first "Human Library" event at FSWC. The aim of the Human Library is to better our understanding of diversity in order to help create more inclusive and cohesive communities across cultural, religious, social and ethnic differences.

The event in February was a great success. The participants included the PSNI, Orange Order, Sinn Fein, St Patrick's Academy and women from a local Church group. FSWC seeks to provide more of these opportunities as a means of promoting and developing greater understanding, respect for differences and to engender better Good Relations.

External Evaluation

FSWC commissioned an External Evaluation in October 2022. This included focus groups and an online survey in multiple languages. I have included some of the testimonies within this Annual Report. The conclusion of this independent evaluation highlights the continued positive impact that FSWC has on women.

Support Services

FSWC recognises the many barriers that exist for women seeking to attend the Centre. Special thanks to Karen and Ann who gave up their time freely as volunteers to provide much needed counselling. Also to our Childcare Staff and to Franco our Minibus Driver. Without these services retention and attendance would be a lot less.

In Conclusion

Despite the loss of one third of staff First Steps Women's Centre has rallied well to continue the magnificent work that it does. The successes of funding applications through Lottery and UK Shared Prosperity Fund has steadied the ship. It has given FSWC a hope and a future. This in turn gives hope and a future for the women who attend and wait to attend here.

Without the help and commitment of the Board, Staff, Volunteers, Funders and Tutors our Centre would not exist the way that it does. I am extremely proud of the work and the impact that continues to be achieved.

Thanks

Finally, I would like to thank all the staff, Directors and volunteers who made this year a great year not only for the women but for the whole community.

Michael McGoldrick

Chief Executive

FIRST STEPS WOMEN'S CENTRE

Report of the trustees for the year ending 31 March 2023

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2008, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Our purposes and activities

Charity's Vision: *Confident women empowered to participate in and influence society.*

Charity's Mission: *Supporting women's professional and personal development through education and training.*

Charity's Values:

- We value integrity, honesty and recognise our unique contribution
- We welcome all equally
- We value accountability and promote quality through continued reflection and improvement
- We use a person-centred approach, realising individual potential

Our own constitution states that our objects include the:

- (a) relief of unemployment among women in such ways as may be thought fit, including assistance to find employment;
- (b) advancement of education, training or retraining and providing unemployed women with work experience;
- (c) provision of recreational facilities for women or those who by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances, have need of such facilities;
- (d) preservation and protection of health of women and the provision of childcare.
- (e) development of the capacity and skills of women in the area of benefit in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society.
- (f) promotion of social inclusion, equality of opportunity and good relations across all diversity strands, including race, ethnicity, age, sexual orientation, religion and disability and to encourage diversity.
- (g) establishment or securing the establishment of a Centre, and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objects.
- (h) promotion of all or any objects for the benefit of women who live in Mid Ulster (the "area of benefit") which now or hereafter may be deemed by law to be charitable.

As an integral part of the Mid Ulster community and voluntary sector the Charity continues to focus on the personal development of women for the benefit of the wider community. The charity also has the general aim of contributing to the quality of life of the women in our community by expanding their horizons through the provision of exciting, challenging and accessible educational courses.

FIRST STEPS WOMEN'S CENTRE

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commissions guidance on 'Public Benefit: Running a Charity (PB2)'. The Centre relies on grant income to cover its operating costs.

We endeavour to encourage all within our community to take part in our courses and programmes. The strategies employed to achieve the charity's aims and objectives are to:

- present a range of courses for the enjoyment and advancement of education to women in our community;
- offer opportunities for women in our community to get involved in exploring their creative powers;
- provide facilities for women and children to develop;
- celebrate the diversity of cultures in our society by programming courses by, and with, tutors of different cultural backgrounds.

Financial review

The income and expenditure for the year is detailed in the accounts.

A major financial concern for the Centre as with any charity will be the ongoing financial sustainability from funding in the years to come. The trustees are aware of the need to maintain free reserves, especially in the current economic climate. Continual fund raising will be necessary in order to retain sufficient levels of reserves.

We would like to acknowledge the continued support of our funders as referred to in note 4 in the accounts. It is important to recognise that without their funding really does make an impact. It contributes to improve confidence and prepares women to become empowered.

The income for the year was £533K of which £518K was received as grant funding. The expenditure of £560K is expended on charitable activities.

The balance of funds at 31 March 2023 was £739K of which £324K was unrestricted income of which £150K designated funds and £415K restricted funds.

Reserves policy and Plans for the future

Reserves are needed to bridge the gap between the spending and receiving of income as well as to cover unplanned emergency repairs and other expenditure. The trustees consider that the ideal level of reserves as at 31st March 2023 would be £150k. These are unrestricted income funds freely available for use as the charity so determines and excludes any funds committed to revenue expenditure or to be invested in tangible fixed assets.

Without the support of the European Social Fund, Department for Economy and Department for Communities, it is doubtful that the Centre could continue operating. The trustees are endeavouring to ensure the success of FSWC with a combination of measures by offering a creative programme that caters for women from all backgrounds and cultures within our community.

The European Social Fund (ESF) programme in Northern Ireland ended 31 March 2023, it will leave a huge funding gap in the community. There was a promise made by the UK Government that ESF funding would be replaced pound for pound. This replacement funding, known as UK Shared Prosperity Fund (UKSPF) will come online in April 2023. However, it has become clear that it will not be a 100% replacement of the ESF Funding. It looks like this fund will represent around 40-50% of ESF funding!

The damage to community and voluntary infrastructure due to the loss of ESF funding (a loss of £27.3million annually within NI) is massive. A total of 63 organisations received ESF Funding during the final call in April 2022.

FIRST STEPS WOMEN'S CENTRE

All of these organisations will now be at risk due to the end of funding and also the fact that there will not be a 100% replacement fund. The loss of ESF funding will leave a £275k deficit per annum in First Steps Women's Centres budget. This is approximately 60% of the overall budget and is a massive gap in FSWC's funding and finances.

By March 31 2023 FSWC had already £200k in place for the year 2023-24. This equates to 40% of the annual funding. FSWC has sought to identify alternative funding from a number of different sources. These include Peace Plus and the UKSPF. However, at this time (March 2023) there is nothing definitive from Peace Plus and the UKSPF. An application made to the Lottery for £485k over five years was successful and FSWC received notification of this in December 2022. This equates to £97k per annum.

The loss of funding has had repercussions for the staff, the Centre and the broader community of Mid Ulster. At the end of March 2023, we bid farewell to five staff that were made redundant due to the end of the ESF/DFE funded project Women into Education and Employment.

The trustees having reviewed the financials of the Centre consider that with future reduced available resources the Centre would have to consider operating on a 3-day week albeit with a potential reduced capacity. The trustees and staff and volunteers recognise the impact this would have on the users of the Centre, their families, staff and wider community. There could be a reduction in the levels of Wellbeing, Life skills and IT programmes. Services such as our Creche and Minibus Transport would also be reduced and the withdrawal of our Benefit Checking Service.

With current world-wide events, and its impact being felt globally, First Steps Women's Centre is helping displaced families in providing a nourishing environment to feel secure and grow in confidence to enable them to integrate in our community. The importance of contributions from Centre's like ourselves should never be allowed to be underestimated and to go unrecognised. Experience and feedback are indicators of the immeasurable value that FSWC has contributed to users and their families. And like all women who have attended this Centre who have never given up, we too at FSWC, will strive to ensure that we can continue to operate a 5- day week.

FSWC will continue to seek to build up reserves and to attract funding from other nongovernmental sources.

The charity's largest source of grant funding was for the Women Towards Education & Employment (WTEE) project funded by the Department for the Economy's Northern Ireland European Social Fund programme. This programme has ceased. It is hoped that First Steps Women's Centre will continue to deliver similar programmes through the UK Shared Prosperity Fund (UKSPF).

Furthermore, the First Steps Women's Centre receives funding from the Department for Communities for core salary costs. Due to the uncertainty arising from the lack of an operational Executive at Stormont, this funding is currently confirmed until March 2024. The trustees have a reasonable expectation that this funding will be extended, however are also planning to mitigate the risk of funding not being secured by sourcing alternative funding and considering alternative income streams. The trustees have also considered the extent to which activities and expenditure should be curtailed, should circumstances arise.

The Trustees have examined the charity's requirements for reserves considering the main risks to the organisation and established a formal policy which stipulates that free reserves be maintained at a level which ensures that the charity's core activity could continue during a period of unforeseen difficulty. Free reserves are defined by the Trustees as unrestricted income funds freely available for use as the charity so determines and thereby excludes any funds committed, invested in tangible fixed assets held by the charity and restricted or designated funds.

FIRST STEPS WOMEN'S CENTRE

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to a minimum to three month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

Based on the year ended 31 March 2024 projected expenditure (excluding depreciation and non-recurring costs) of £425K, the target level of designated reserves is £150K. Free reserves of the charity as at 31st March 2023 are £325K of which £150K has already been designated to reserves. The Trustees are pleased to confirm that the charity is compliant with its reserves policy. The Trustees continue to strive to maintain a general level of reserves in accordance with their policy so that they will be able to continue the current activities of the charity.

Reference and administrative details

Registered Office: 21a William Street, Dungannon, Co Tyrone, BT70 1DX.

Our advisers

Auditor; E A Grimley & Co Limited, 16 Clonoe Village Business Park, 98 Washingbay Road, Clonoe
Dungannon, Co Tyrone, BT71 49U
Bankers; Danske Bank Limited, Market Square, Dungannon, Co Tyrone
Solicitors; P Haughey, William Street, Dungannon, Co Tyrone BT70 1DX

Key management personnel First Steps Women's Centre: Trustees' and Directors

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Chair:	Maria McGilly		
Treasurer	Katalin Hajdu		
	Paula Smyth		
	Wendy Wigton		
	Edel Cunningham		
	Siobhan Wallace		
	Nicola Quinn	appointed	26 September 2022
	Marli Wilson	appointed	30 November 2022
	Geraldine McAuley	resigned	26 September 2022
	Mary O'Neill	resigned	26 September 2022
	Louise Mallon	resigned	16 November 2022
	Helen O'Donnell	resigned	16 November 2022
	Janice McMullan	resigned	30 November 2022

FIRST STEPS WOMEN'S CENTRE

Key management personnel:

Senior managers of First Steps Women's Centre:

Chief Executive Officer:
ESF/DfE Project Manager

Michael McGoldrick
Yvonne Corbett

Structure, Governance and Management

Governing Document

First Steps Women's Centre is a Company Limited by Guarantee governed by its Memorandum and Articles of Association updated on 6 October 2021.

It is a registered charity with the Charity Commission Northern Ireland. The registration number is NIC 101 202. The charity was registered as a charity under the Corporation Taxes Act 1988, registration number XR 27582. First Steps Women's Centre is registered with the Financial Conduct Authority. The registration number in FRN:618755

Appointment of trustees

As set out in the Articles of Association the maximum Board members shall be 10 and the minimum number 5. One third of the members shall be co-opted by way of public advertisement. All members are circulated with invitations to nominate trustees prior to the AGM advising them of the retiring trustees and requesting nominations for the AGM. When considering co-opting trustees, the Board has regard to the requirement for any specialist skills needed.

Trustee induction and training

New trustees undergo an orientation session to brief them on: their legal obligations under charity and company law, the Charity Commission guidance on public benefit, and inform them of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity.

Any person wishing to become a board member must apply in writing for approval by the Trustees. It is a requirement that the board members attend an induction process covering good governance. During the induction they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The board of trustees, which can have up to 10 members, administers the charity. The charity is managed by the Trustee Board, which meets at least 6 times per year.

The charity CEO liaises between meetings with the Chair and Treasurer to ensure the smooth running of the organisation.

To facilitate effective operations, the CEO has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment.

FIRST STEPS WOMEN'S CENTRE

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee and senior manager of the charity with a funder must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

Pay policy for senior staff

The rates of pay are in line with the NJC scale.

Risk management

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the charity may face
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, regular liaison with the CEO to ensure sufficient working capital by the centre.

Attention has also been focussed on non-financial risks arising from fire, health and safety staff, volunteers and clients. These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place and regular awareness training for staff working in these operational areas.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of the First Steps Women's Centre for the purposes of company law) are responsible for preparing the trustees' annual report and 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 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 Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

FIRST STEPS WOMEN'S CENTRE

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.

Statement as to disclosure to our auditors

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information of which the charitable company's auditor is unaware, and
- the trustees, having made enquiries of fellow directors have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditors

E A Grimley & Co are deemed to be reappointed in accordance with section 487(2) of the Companies Act 2006.

This report was approved by the board of trustees and signed on its behalf by the chairperson



Maria McGilly,
(Chairperson)

Dated: 22nd November 2023

FIRST STEPS WOMEN'S CENTRE

Independent Auditor's report to the members of First Steps Women's Centre

Opinion on financial statements

We have audited the financial statements of First Steps Women's Centre (the 'charity') for the year ended 31 March 2023 which comprise the statement of Financial Activities, statement of financial position, and 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 Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In my 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 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 accounts section of our report. We are independent of the charity in accordance with ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, in the circumstances set out in note 22 to the financial statements, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that individually or collectively, may cast significant doubt on the 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 sections of this report.

Other Information

The other information comprises the information included in the annual report, other than the accounts and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts 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 accounts or a material misstatement of the other information. If, based on the work we have

FIRST STEPS WOMEN'S CENTRE

Independent Auditor's Report (Continued)

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 matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' report for the financial period for which the accounts are prepared is consistent with the accounts; 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 Trustees 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 my audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and the returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations I require for our audit.
- 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 Statement of Trustees' Responsibilities, the Trustees, who are also directors of the charity 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 directors determine necessary to enable the preparation of accounts 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 charitable company 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

FIRST STEPS WOMEN'S CENTRE

Independent Auditor's Report (Continued)

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.

Extent to which the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are: to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

Based on our understanding of the charitable company and its operating environment, we determined that the most significant frameworks which have a direct impact on the preparation of the financial statements are those related to the reporting framework, (FRS 102, the Charities Act (Northern Ireland) 2008, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, the Charity SORP and the Companies Act 2006). Additionally, we concluded that there are significant laws and regulations in relation to the company's charitable status and activities of which non-compliance may have a material effect on the financial statements.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including how fraud might occur, including evaluating management's incentives and opportunities to manage earnings or influence the reported results. From the results of our assessment, we determined that the principal risks of fraud relate to posting inappropriate journal entries and use of charity funds for purposes outside of restrictions imposed by the donor. In common with all audits under ISAs (UK), we are required to perform specific procedures to respond to the risk of management override.

Audit response to risks identified

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. Audit procedures performed by the engagement team included:

- We obtained an understanding of the charitable company's internal control systems in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charitable company's internal control.
- We obtained an understanding of how the charitable company complies with relevant laws and regulations, including those as a result of its registration with the Charity Commission for Northern Ireland and charitable status with HM Revenue & Customs, by making enquiries of management and those charged with governance.
- Enquiry of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims.
- Enquiry of entity staff to identify any instances of non-compliance with laws and regulations.
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud
- Reviewing minutes of meetings of those charged with governance

FIRST STEPS WOMEN'S CENTRE

- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- We test the completeness of income to address the risk of fraud in relation to revenue recognition
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions that are unusual or outside the normal course of business.
- Auditing the risk of use of charity funds outside of restrictions imposed by the donor by review of funding letters of offer to identify restrictions, and review of funding claims prepared by management to check compliance with restrictions.

We communicated relevant laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit. There are inherent limitations in the audit procedures described above 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 would become aware of it. Also, 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 through collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 (Section 495) of the Companies Act 2006 and regulations made under that Act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.



Ethna Grimley (**Senior Statutory Auditor**)
for and on behalf of E A Grimley & Co Limited

Chartered Accountants and Statutory Auditor

Dated 22nd November 2023

16 Clonoe Village Park
98 Washingbay Road,
Clonoe, Dungannon,
Co. Tyrone,
BT71 4PU

FIRST STEPS WOMEN'S CENTRE

Statement of Financial Activities (including income and expenditure account) for year ending 31 March 2023

			2023	2022
	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £
Income:				
<i>Activities for generating funds</i>				
Donations and Legacies	3	14,502		14,502
<i>Income from charitable activities:</i>				
Grant Income	4		515,841	515,841
Capital Grants			1,947	-
Investment income	5	1,022		1,022
Total income		15,524	517,788	533,312
Expenditure				
<i>Expenditure on charitable activities:</i>				
Expenditure	6	54,390	505,838	560,229
Total expenditure		54,390	505,838	480,869
Net income/(expenditure) and net movement in funds for the year		(38,866)	11,950	(26,916)
Transfer between Funds		32,649	(32,649)	-
Reconciliation of funds				
Total Funds brought forward		330,290	435,990	766,280
Total funds carried forward		324,073	415,291	739,364

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

All income and expenditure derive from continuing activities.

The notes on pages 22 to 32 form an integral part of these financial statements

FIRST STEPS WOMEN'S CENTRE

Statement of Financial Position (balance sheet)

as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	13	349,454	379,101
Total Fixed Assets		<u>349,454</u>	<u>379,101</u>
Current assets			
Debtors	14	50,760	46,285
Cash at bank and in hand		344,427	344,347
Total Current Assets		<u>395,186</u>	<u>390,632</u>
Liabilities			
Creditors falling due within one year	15	5,277	3,453
Net Current assets		<u>389,909</u>	<u>387,179</u>
Net assets		<u><u>739,364</u></u>	<u><u>766,280</u></u>
The funds of the charity:			
Unrestricted income funds	16	174,073	180,290
Designated Reserves	16	150,000	150,000
Restricted income funds	17	415,291	435,990
Total charity funds		<u><u>739,364</u></u>	<u><u>766,280</u></u>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The financial statements were approved by the trustees on 22nd November 2023 and signed on its behalf:

Maria McGilly,
ChairPerson



Company Number: NI066869

The notes on pages 22 to 32 form an integral part of these financial statements

FIRST STEPS WOMEN'S CENTRE

**STATEMENT OF CASH FLOWS
FOR YEAR ENDING 31 MARCH 2023**

	Note	2023 £	2022 £
Cash used in operating activities	22	<u>(203)</u>	<u>64,239</u>
Cash flows from investing activities			
Interest income		1,022	864
Purchase of tangible fixed assets		<u>(2,115)</u>	<u>(7,567)</u>
Cash provided by (used in) investing activities		<u>(1,093)</u>	<u>(6,703)</u>
Cash flows from financing activities		0	0
Repayment of borrowing			
Cash used in financing activities		<u>0</u>	<u>0</u>
Increase (decrease) in cash and cash equivalents in the year		<u>(1,296)</u>	<u>57,536</u>
Cash and cash equivalents at the beginning of the year		344,217	286,681
Total cash and cash equivalents at the end of the year		<u>342,922</u>	<u>344,217</u>
Per Bank		344,427	344,347
Per Creditors		<u>(1,505)</u>	<u>(130)</u>
		<u>342,922</u>	<u>344,217</u>

The notes on pages 22 to 32 form an integral part of these financial statements

FIRST STEPS WOMEN'S CENTRE

Notes to the Financial Statements For the Year Ended 31 March 2023

1 Accounting Policies

Charity Information

First Steps Women's Centre is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 21a William Street, Dungannon, Co Tyrone, BT70 1DX.

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

a) Basis of preparation

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) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The charity has taken advantage of the provision of SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash flows.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

b) Preparation of the accounts on a going concern basis.

The number of using the charity is increasing year on year but the uncertainty surrounding funding is a significant area of financial uncertainty that will invariably impact upon the services that we can offer. The trustees have mitigated these risks by continually challenging decisions made at government level to ensure that the impact of provisions of services is minimal.

The trustees are of the view that measures have been taken subsequent to the year-end to ensure continuous funding for the immediate future of the Centre for the next 12 to 18 months and that on this basis the charity is a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

FIRST STEPS WOMEN'S CENTRE

Notes to the Financial Statements For the Year Ended 31 March 2023 (continued)

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

In accordance with the Charities SORP (FRS 102), the general volunteer time spent within the charity is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are to be solely used for particular areas of the Charity's work or for specific projects being undertaken by the Charity.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of Education, Childcare, Advice, Transport and representation undertaken to further the purposes of the charity and their associated support costs.

FIRST STEPS WOMEN'S CENTRE

Notes to the Financial Statements For the Year Ended 31 March 2023 (continued)

- Other expenditure represents those items not falling into any other heading.

The charity is not registered for Vat. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll and governance costs which support the Centre's programmes and activities. The bases on which support costs have been allocated are set out in note 7.

i) Operating leases

The charity classifies the lease of printing, as operating leases; the title to the equipment remains with the lessor and the equipment is replaced every 5 years whilst the economic life of such equipment is normally 5 years. Rental charges are charged on a straight-line basis over the term of the lease.

j) Depreciation

Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives as follows:

Asset Category	Annual rate
Building Adaptations	5% Straight Line
Fixtures and fittings and Equipment	20% Reducing Balance
Computers	33% Straight Line

k) Debtors

Funding due and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any trade discounts due.

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

FIRST STEPS WOMEN'S CENTRE

Notes to the Financial Statements For the Year Ended 31 March 2023 (continued)

n) Pensions

Employees of the charity are entitled to join the Workers Pension Trust Scheme which is funded by contributions for employee and employer. Employees are automatically enrolled into the pension scheme unless they have exercised their right to opt out of scheme membership.

Employers Pension contribution represented 3% of pensionable pay and employee's contribution of 5% of pensionable pay. The trustees are satisfied that any foreseeable change in employer's contributions can be budgeted for without detriment to the charity's ongoing activities.

o) Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2 Legal status of the Trust

The organisation is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

3 Donations and Fundraising

Income from donations and legacies	2023	2022
	£	£
Donations	8,764	5,506
Gift Aid	1,233	758
Rental Activity	4,505	4,200
TOTAL	14,502	10,464

The Centre benefits greatly from the involvement and enthusiastic support of its volunteers and supporters. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

FIRST STEPS WOMEN'S CENTRE

Notes to the Financial Statements For the Year Ended 31 March 2023 (continued)

4 Income from charitable activities

Income from charitable activities	Restricted Funds 2023 £	Restricted Funds 2022 £
European Social Fund / Department for Economy	271,472	272,716
CIF - Match Funding: Department for Communities	38,903	35,642
Department for Communities - WCCF	37,051	38,242
Mid Ulster District Council -Strategic Community Development Grant	11,814	6,000
The Pathway Fund	15,000	15,000
TEO (MEDF)	40,373	26,331
DfC - Prep for Work	2,789	2,803
Clear/HSC	5,669	4,226
TESCO (Ground Works)	1,125	1,000
CIF - Non match Funding: Department for Communities	26,993	26,888
DfC HWSB	-	-
Garfield Weston Foundation	30,000	30,000
The Volant Charitable Trust	-	17,300
Charities Aid Foundation (CAF)	2,250	2,000
TEO (GR)	-	17,435
The 29th May 1961 Charitable Trust	3,000	3,000
Mid Ulster District Council - Community Development	6,100	2,500
ASDA Foundation	500	-
Screw Fix	4,300	-
DFC CIF Funding - Energy Grant Funding (22/23)	1,500	-
The W.G Edwards Charitable Foundation	1,520	-
Choice Housing	3,100	-
Apex Housing	4,380	-
B&Q Neighbourly	3,000	-
The Edward Gostling Foundation	5,000	-
Co-operation Ireland Small Capital Grants	-	1,398
Ecclesiastical - Movement for Good	-	1,000
Arnold Clark Community Fund	-	1,000
Mid Ulster District Council - Business Marketing Grant	-	300
AMAZON SMILE/Royalties	-	1
CFNI - Sir George Earle Benevolent Fund	-	1,600
CFNI - Wesleyan Assurance Fund	-	9,940
TOTAL	515,841	516,321

Income Allocated to Capital Grants	Restricted Funds 2023 £	Restricted Funds 2022 £
DoH - HSC - Childcare Partnership	1,947	-
	1,947	-

FIRST STEPS WOMEN'S CENTRE

Notes to the Financial Statements For the Year Ended 31 March 2023 (continued)

5 Investment income

All of the investment income of arises from money held in interest bearing deposit accounts.

6 Analysis of expenditure on charitable activities

	2023 Total £	2023 Unrestricted £	2023 Restricted £	2022 Total £
Wages and salaries	280,963		280,963	263,961
Redundancy Payment	54,390	54,390	-	-
Staff T&S /Expenses	3,732		3,732	3,448
Staff training and recruitment	2,959		2,959	942
Facilitation & Events	4,162		4,162	472
Exam Fees	1,529		1,529	3,863
Participant Travel	1,391		1,391	1,998
Participant Training & Course Materials	371		371	2,579
Volunteer Expenses	1,040		1,040	843
Interpreter Services	40		40	-
Rent and Rates	15,971		15,971	16,099
Light and heat	14,159		14,159	5,725
Telephone	2,920		2,920	2,961
Printing, postage and stationery	2,966		2,966	3,247
RC - Printing/Stationary	-		-	-
IT support	3,787		3,787	3,099
Motor expenses	1,568		1,568	1,637
Repairs and maintenance	9,063		9,063	6,553
Insurance	4,826		4,826	3,064
Small Equipment Purchase	643		643	2,250
Creche Equipment	2,478		2,478	2,103
Subscriptions	346		346	540
Accreditation Fees Application	750		750	740
Health and Safety	124		124	81
Donations to other Charities	987		987	50
Emergency Assistance	2,780		2,780	2,551
Misc Expenses	1,493		1,493	-
OC - Deferred Funding	-		-	-
Advertising	2,300		2,300	4,204
Course Expenses and tutor fees	44,403		44,403	47,940
Participant comfort expenses	920		920	459
Support Costs	65,404		65,404	63,797
General expenses	-		-	198
Depreciation of tangible assets	31,762		31,762	35,584
Refunds	-		-	-
Total	560,229	54,390	505,838	480,869

Restricted Expenditure on charitable activities for 2023 £505,838 (2022 £480,869).

FIRST STEPS WOMEN'S CENTRE

Notes to the Financial Statements For the Year Ended 31 March 2023 (continued)

7 Analysis of governance and support costs

	Current Year			2022
	General support £	Governance £	Total £	£
Salaries	56,874		56,874	59,954
Audit fees		3,148	3,148	2,520
Legal Fees	5,195		5,195	1,190
Bank charges	188		188	133
	<u>62,256</u>	<u>3,148</u>	<u>65,404</u>	<u>63,797</u>

8 Net income/(expenditure) for the year

	2023 £	2022 £
This is stated after charging:		
Depreciation of tangible assets	31,762	35,584
Auditors' remuneration	3,148	2,520

9 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2023 £	2022 £
Salaries and wages	369,180	302,731
Social security costs	24,721	22,252
Employer Allowance	- 5,000	- 4,000
Statutory Maternity Pay recovered		
Pension costs	3,328	2,931
	<u>392,605</u>	<u>323,914</u>

No employees had employee benefits in excess of £60,000 (2022: nil).

The charity trustees were not paid or received any other benefits from employment with the Trust in the year (2022: £nil) neither were they reimbursed expenses during the year (2022: £nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

FIRST STEPS WOMEN'S CENTRE

Notes to the Financial Statements For the Year Ended 31 March 2023 (continued)

10 Staff Numbers

The average monthly head count and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2023	2022
Number		
Education	15	14
Governance/Support	2	2
	<u>17</u>	<u>16</u>

11 Government Grants

Income from government grants comprises performance related grants made by local authorities to fund the Educational programmes.

12 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 Tangible fixed assets

	Leasehold Property £	Plant and Equipment £	Motor Vehicles £	Total £
Cost:				
As at 1 April 2022	458,092	145,576	32,782	636,450
Additions	-	2,115	-	2,115
As at 31 March 2023	<u>458,092</u>	<u>147,691</u>	<u>32,782</u>	<u>638,565</u>
Depreciation:				
As at 1 April 2022	123,077	115,307	18,965	257,349
Charge for the year	20,938	7,370	3,454	31,762
As at 31 March 2023	<u>144,015</u>	<u>122,677</u>	<u>22,419</u>	<u>289,111</u>
Net book value				
As at 31 March 2023	<u>314,077</u>	<u>25,014</u>	<u>10,363</u>	<u>349,454</u>
As at 31 March 2022	<u>335,015</u>	<u>30,269</u>	<u>13,817</u>	<u>379,101</u>

FIRST STEPS WOMEN'S CENTRE

Notes to the Financial Statements For the Year Ended 31 March 2023 (continued)

14 Debtors

	2023	2022
	£	£
Grant Debtor		
European Social Fund / Department for Economy	22,693	22,341
DFC - CIF & WCCF Salary Support 22/23	3,143	-
TEO (GR)	-	8,718
Department for Communities WCCF Funding	1,171	6,224
Dfc - Prep for Work	-	229
TEO (MEDF)	10,172	4,533
Clear Project /HSC	1,718	618
Department for Communities NMF	-	524
Choice Housing	600	-
DfC HWSB	230	-
Mid Ulster District Council	5,632	-
Prepayments	5,401	3,098
	50,760	46,285
	50,760	46,285

15 Creditors: amounts falling due within one year

	2023	2022
	£	£
Credit Card	1,505	130
Accruals	3,772	3,324
	5,277	3,453
	5,277	3,453

A floating Charge dated 28/6/2010 was created by the organisation for securing all monies due to or becoming due to the organisation to Northern Bank Limited now Dankse Bank Ltd.

16 Analysis of charitable funds

	Balance				Funds
	As at 1	Incoming	Resources	Transfers	As at 31 March
	April 2022	resources	expended		2023
	£	£	£	£	£
General fund	180,290	15,524	(54,390)	32,649	174,073
Designated Retained Reserves	150,000				150,000
Total	330,290	15,524	(54,390)	32,649	324,073
	330,290	15,524	(54,390)	32,649	324,073

The transfer of £32,649 from restricted funds represents surplus funding for indirect costs in accordance with funding agreements which is being released and transferred to unrestricted funds.

General fund

The 'free reserves' after allowing for all designated funds.

Designated Retained Reserves

Designated fund to cover 4 months operational costs in the event of shortfall on funding.

FIRST STEPS WOMEN'S CENTRE

Notes to the Financial Statements For the Year Ended 31 March 2023 (continued)

17 Analysis of movements in restricted fund

	Balance As at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Funds As at 31 March 2023 £
Education	435,990	517,788	(505,838)	(32,649)	415,291
Total	435,990	517,788	(505,838)	(32,649)	415,291

The transfer of £32,649 from restricted funds represents surplus funding for indirect costs in accordance with funding agreements which is being released and transferred to unrestricted funds.

Description, nature and purposes of the fund

Education

To provide professional and personal development through education and training.

Assets Property assets fund

The value of unrestricted funds represented by the tangible fixed assets owned and used by the charity on an on-going basis for educational activities.

	2023 £	2022 £
Income		
Garfield Weston Foundation	60,000	30,000
The Edward Gostling Foundation	5,000	
TESCO (Ground Works)	1,125	
CFNI		9,940
The Volant Charitable Trust		17,300
Restricted Revenue Income	66,125	57,240
Capital		
Fixed Assets	349,166	378,750
	349,166	378,750
 Total Restricted income	 415,291	 435,990

18 Analysis of net assets between funds

	General Fund £	Designated Funds £	Restricted Funds £	Total £
Tangible fixed assets	288		349,166	349,454
Cash at bank and in hand	128,302	150,000	66,125	344,427
Other net current assets/(liabilities)	50,760			50,760
Creditors of more than one year	(5,277)			(5,277)
Total	174,073	150,000	415,291	739,364

FIRST STEPS WOMEN'S CENTRE

Notes to the Financial Statements For the Year Ended 31 March 2023 (continued)

19 Contingent Liabilities

There is a contingent liability to repay grants received under the terms of their associated letters of offer if the charity fails to achieve and maintain specified conditions.

In the opinion of the trustees the terms of these letters of offer have been complied with in full and no loss is expected.

20 Capital Commitments

A refurbishment project costing £478,210 was completed in 2018. The project was grant funded. The organisation has agreed a 20-year term lease. Rent will be paid on an annual basis.

21 Related Party transactions and ultimate controlling party

The trustees are the deemed controlling party due to their position within the company.

22 Cash generated from operations

Reconciliation of net movement in funds to net cash flow from operating activities

	2023	2022
	£	£
Net movement in funds per Note 4	(26,916)	46,780
Add back depreciation charge	31,762	35,584
Deduct interest income shown in investing activities	(1,022)	(864)
Decrease (increase) in debtors	4,474	(17,276)
Increase (decrease) in creditors	448	16
Net cash used in operating activities	(203)	64,239

23 Auditors' ethical Standards

In common with many organisations of its size and nature, the charity uses its auditors to assist with the compilation of the statutory financial statements.

First Steps Women's Centre

Northern Ireland - Charity number 101202

Annual report

FIRST STEPS WOMEN'S CENTRE

Report of the trustees for the year ending 31 March 2023

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2008, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Our purposes and activities

Charity's Vision: *Confident women empowered to participate in and influence society.*

Charity's Mission: *Supporting women's professional and personal development through education and training.*

Charity's Values:

- We value integrity, honesty and recognise our unique contribution
- We welcome all equally
- We value accountability and promote quality through continued reflection and improvement
- We use a person-centred approach, realising individual potential

Our own constitution states that our objects include the:

- (a) relief of unemployment among women in such ways as may be thought fit, including assistance to find employment;
- (b) advancement of education, training or retraining and providing unemployed women with work experience;
- (c) provision of recreational facilities for women or those who by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances, have need of such facilities;
- (d) preservation and protection of health of women and the provision of childcare.
- (e) development of the capacity and skills of women in the area of benefit in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society.
- (f) promotion of social inclusion, equality of opportunity and good relations across all diversity strands, including race, ethnicity, age, sexual orientation, religion and disability and to encourage diversity.
- (g) establishment or securing the establishment of a Centre, and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objects.
- (h) promotion of all or any objects for the benefit of women who live in Mid Ulster (the "area of benefit") which now or hereafter may be deemed by law to be charitable.

As an integral part of the Mid Ulster community and voluntary sector the Charity continues to focus on the personal development of women for the benefit of the wider community. The charity also has the general aim of contributing to the quality of life of the women in our community by expanding their horizons through the provision of exciting, challenging and accessible educational courses.

FIRST STEPS WOMEN'S CENTRE

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commissions guidance on 'Public Benefit: Running a Charity (PB2)'. The Centre relies on grant income to cover its operating costs.

We endeavour to encourage all within our community to take part in our courses and programmes. The strategies employed to achieve the charity's aims and objectives are to:

- present a range of courses for the enjoyment and advancement of education to women in our community;
- offer opportunities for women in our community to get involved in exploring their creative powers;
- provide facilities for women and children to develop;
- celebrate the diversity of cultures in our society by programming courses by, and with, tutors of different cultural backgrounds.

Financial review

The income and expenditure for the year is detailed in the accounts.

A major financial concern for the Centre as with any charity will be the ongoing financial sustainability from funding in the years to come. The trustees are aware of the need to maintain free reserves, especially in the current economic climate. Continual fund raising will be necessary in order to retain sufficient levels of reserves.

We would like to acknowledge the continued support of our funders as referred to in note 4 in the accounts. It is important to recognise that without their funding really does make an impact. It contributes to improve confidence and prepares women to become empowered.

The income for the year was £533K of which £518K was received as grant funding. The expenditure of £560K is expended on charitable activities.

The balance of funds at 31 March 2023 was £739K of which £324K was unrestricted income of which £150K designated funds and £415K restricted funds.

Reserves policy and Plans for the future

Reserves are needed to bridge the gap between the spending and receiving of income as well as to cover unplanned emergency repairs and other expenditure. The trustees consider that the ideal level of reserves as at 31st March 2023 would be £150k. These are unrestricted income funds freely available for use as the charity so determines and excludes any funds committed to revenue expenditure or to be invested in tangible fixed assets.

Without the support of the European Social Fund, Department for Economy and Department for Communities, it is doubtful that the Centre could continue operating. The trustees are endeavouring to ensure the success of FSWC with a combination of measures by offering a creative programme that caters for women from all backgrounds and cultures within our community.

The European Social Fund (ESF) programme in Northern Ireland ended 31 March 2023, it will leave a huge funding gap in the community. There was a promise made by the UK Government that ESF funding would be replaced pound for pound. This replacement funding, known as UK Shared Prosperity Fund (UKSPF) will come online in April 2023. However, it has become clear that it will not be a 100% replacement of the ESF Funding. It looks like this fund will represent around 40-50% of ESF funding!

The damage to community and voluntary infrastructure due to the loss of ESF funding (a loss of £27.3million annually within NI) is massive. A total of 63 organisations received ESF Funding during the final call in April 2022.

FIRST STEPS WOMEN'S CENTRE

All of these organisations will now be at risk due to the end of funding and also the fact that there will not be a 100% replacement fund. The loss of ESF funding will leave a £275k deficit per annum in First Steps Women's Centres budget. This is approximately 60% of the overall budget and is a massive gap in FSWC's funding and finances.

By March 31 2023 FSWC had already £200k in place for the year 2023-24. This equates to 40% of the annual funding. FSWC has sought to identify alternative funding from a number of different sources. These include Peace Plus and the UKSPF. However, at this time (March 2023) there is nothing definitive from Peace Plus and the UKSPF. An application made to the Lottery for £485k over five years was successful and FSWC received notification of this in December 2022. This equates to £97k per annum.

The loss of funding has had repercussions for the staff, the Centre and the broader community of Mid Ulster. At the end of March 2023, we bid farewell to five staff that were made redundant due to the end of the ESF/DFE funded project Women into Education and Employment.

The trustees having reviewed the financials of the Centre consider that with future reduced available resources the Centre would have to consider operating on a 3-day week albeit with a potential reduced capacity. The trustees and staff and volunteers recognise the impact this would have on the users of the Centre, their families, staff and wider community. There could be a reduction in the levels of Wellbeing, Life skills and IT programmes. Services such as our Creche and Minibus Transport would also be reduced and the withdrawal of our Benefit Checking Service.

With current world-wide events, and its impact being felt globally, First Steps Women's Centre is helping displaced families in providing a nourishing environment to feel secure and grow in confidence to enable them to integrate in our community. The importance of contributions from Centre's like ourselves should never be allowed to be underestimated and to go unrecognised. Experience and feedback are indicators of the immeasurable value that FSWC has contributed to users and their families. And like all women who have attended this Centre who have never given up, we too at FSWC, will strive to ensure that we can continue to operate a 5- day week.

FSWC will continue to seek to build up reserves and to attract funding from other nongovernmental sources.

The charity's largest source of grant funding was for the Women Towards Education & Employment (WTEE) project funded by the Department for the Economy's Northern Ireland European Social Fund programme. This programme has ceased. It is hoped that First Steps Women's Centre will continue to deliver similar programmes through the UK Shared Prosperity Fund (UKSPF).

Furthermore, the First Steps Women's Centre receives funding from the Department for Communities for core salary costs. Due to the uncertainty arising from the lack of an operational Executive at Stormont, this funding is currently confirmed until March 2024. The trustees have a reasonable expectation that this funding will be extended, however are also planning to mitigate the risk of funding not being secured by sourcing alternative funding and considering alternative income streams. The trustees have also considered the extent to which activities and expenditure should be curtailed, should circumstances arise.

The Trustees have examined the charity's requirements for reserves considering the main risks to the organisation and established a formal policy which stipulates that free reserves be maintained at a level which ensures that the charity's core activity could continue during a period of unforeseen difficulty. Free reserves are defined by the Trustees as unrestricted income funds freely available for use as the charity so determines and thereby excludes any funds committed, invested in tangible fixed assets held by the charity and restricted or designated funds.

FIRST STEPS WOMEN'S CENTRE

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to a minimum to three month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

Based on the year ended 31 March 2024 projected expenditure (excluding depreciation and non-recurring costs) of £425K, the target level of designated reserves is £150K. Free reserves of the charity as at 31st March 2023 are £325K of which £150K has already been designated to reserves. The Trustees are pleased to confirm that the charity is compliant with its reserves policy. The Trustees continue to strive to maintain a general level of reserves in accordance with their policy so that they will be able to continue the current activities of the charity.

Reference and administrative details

Registered Office: 21a William Street, Dungannon, Co Tyrone, BT70 1DX.

Our advisers

Auditor; E A Grimley & Co Limited, 16 Clonoe Village Business Park, 98 Washingbay Road, Clonoe
Dungannon, Co Tyrone, BT71 49U
Bankers; Danske Bank Limited, Market Square, Dungannon, Co Tyrone
Solicitors; P Haughey, William Street, Dungannon, Co Tyrone BT70 1DX

Key management personnel First Steps Women's Centre: Trustees' and Directors

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Chair:	Maria McGilly		
Treasurer	Katalin Hajdu		
	Paula Smyth		
	Wendy Wigton		
	Edel Cunningham		
	Siobhan Wallace		
	Nicola Quinn	appointed	26 September 2022
	Marli Wilson	appointed	30 November 2022
	Geraldine McAuley	resigned	26 September 2022
	Mary O'Neill	resigned	26 September 2022
	Louise Mallon	resigned	16 November 2022
	Helen O'Donnell	resigned	16 November 2022
	Janice McMullan	resigned	30 November 2022

FIRST STEPS WOMEN'S CENTRE

Key management personnel:

Senior managers of First Steps Women's Centre:

Chief Executive Officer:
ESF/DfE Project Manager

Michael McGoldrick
Yvonne Corbett

Structure, Governance and Management

Governing Document

First Steps Women's Centre is a Company Limited by Guarantee governed by its Memorandum and Articles of Association updated on 6 October 2021.

It is a registered charity with the Charity Commission Northern Ireland. The registration number is NIC 101 202. The charity was registered as a charity under the Corporation Taxes Act 1988, registration number XR 27582. First Steps Women's Centre is registered with the Financial Conduct Authority. The registration number in FRN:618755

Appointment of trustees

As set out in the Articles of Association the maximum Board members shall be 10 and the minimum number 5. One third of the members shall be co-opted by way of public advertisement. All members are circulated with invitations to nominate trustees prior to the AGM advising them of the retiring trustees and requesting nominations for the AGM. When considering co-opting trustees, the Board has regard to the requirement for any specialist skills needed.

Trustee induction and training

New trustees undergo an orientation session to brief them on: their legal obligations under charity and company law, the Charity Commission guidance on public benefit, and inform them of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity.

Any person wishing to become a board member must apply in writing for approval by the Trustees. It is a requirement that the board members attend an induction process covering good governance. During the induction they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The board of trustees, which can have up to 10 members, administers the charity. The charity is managed by the Trustee Board, which meets at least 6 times per year.

The charity CEO liaises between meetings with the Chair and Treasurer to ensure the smooth running of the organisation.

To facilitate effective operations, the CEO has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment.

FIRST STEPS WOMEN'S CENTRE

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee and senior manager of the charity with a funder must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

Pay policy for senior staff

The rates of pay are in line with the NJC scale.

Risk management

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the charity may face
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, regular liaison with the CEO to ensure sufficient working capital by the centre.

Attention has also been focussed on non-financial risks arising from fire, health and safety staff, volunteers and clients. These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place and regular awareness training for staff working in these operational areas.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of the First Steps Women's Centre for the purposes of company law) are responsible for preparing the trustees' annual report and 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 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 Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

FIRST STEPS WOMEN'S CENTRE

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.

Statement as to disclosure to our auditors

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information of which the charitable company's auditor is unaware, and
- the trustees, having made enquiries of fellow directors have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditors

E A Grimley & Co are deemed to be reappointed in accordance with section 487(2) of the Companies Act 2006.

This report was approved by the board of trustees and signed on its behalf by the chairperson



Maria McGilly,
(Chairperson)

Dated: 22nd November 2023

First Steps Women's Centre

Northern Ireland - Charity number 101202

Annual return

FIRST STEPS WOMEN'S CENTRE

Independent Auditor's report to the members of First Steps Women's Centre

Opinion on financial statements

We have audited the financial statements of First Steps Women's Centre (the 'charity') for the year ended 31 March 2023 which comprise the statement of Financial Activities, statement of financial position, and 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 Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In my 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 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 accounts section of our report. We are independent of the charity in accordance with ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, in the circumstances set out in note 22 to the financial statements, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that individually or collectively, may cast significant doubt on the 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 sections of this report.

Other Information

The other information comprises the information included in the annual report, other than the accounts and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts 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 accounts or a material misstatement of the other information. If, based on the work we have

FIRST STEPS WOMEN'S CENTRE

Independent Auditor's Report (Continued)

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 matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' report for the financial period for which the accounts are prepared is consistent with the accounts; 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 Trustees 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 my audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and the returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations I require for our audit.
- 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 Statement of Trustees' Responsibilities, the Trustees, who are also directors of the charity 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 directors determine necessary to enable the preparation of accounts 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 charitable company 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

FIRST STEPS WOMEN'S CENTRE

Independent Auditor's Report (Continued)

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.

Extent to which the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are: to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

Based on our understanding of the charitable company and its operating environment, we determined that the most significant frameworks which have a direct impact on the preparation of the financial statements are those related to the reporting framework, (FRS 102, the Charities Act (Northern Ireland) 2008, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, the Charity SORP and the Companies Act 2006). Additionally, we concluded that there are significant laws and regulations in relation to the company's charitable status and activities of which non-compliance may have a material effect on the financial statements.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including how fraud might occur, including evaluating management's incentives and opportunities to manage earnings or influence the reported results. From the results of our assessment, we determined that the principal risks of fraud relate to posting inappropriate journal entries and use of charity funds for purposes outside of restrictions imposed by the donor. In common with all audits under ISAs (UK), we are required to perform specific procedures to respond to the risk of management override.

Audit response to risks identified

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. Audit procedures performed by the engagement team included:

- We obtained an understanding of the charitable company's internal control systems in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charitable company's internal control.
- We obtained an understanding of how the charitable company complies with relevant laws and regulations, including those as a result of its registration with the Charity Commission for Northern Ireland and charitable status with HM Revenue & Customs, by making enquiries of management and those charged with governance.
- Enquiry of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims.
- Enquiry of entity staff to identify any instances of non-compliance with laws and regulations.
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud
- Reviewing minutes of meetings of those charged with governance

FIRST STEPS WOMEN'S CENTRE

- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- We test the completeness of income to address the risk of fraud in relation to revenue recognition
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions that are unusual or outside the normal course of business.
- Auditing the risk of use of charity funds outside of restrictions imposed by the donor by review of funding letters of offer to identify restrictions, and review of funding claims prepared by management to check compliance with restrictions.

We communicated relevant laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit. There are inherent limitations in the audit procedures described above 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 would become aware of it. Also, 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 through collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 (Section 495) of the Companies Act 2006 and regulations made under that Act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.



Ethna Grimley (**Senior Statutory Auditor**)
for and on behalf of E A Grimley & Co Limited

Chartered Accountants and Statutory Auditor

Dated 22nd November 2023

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