

# Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

Northern Ireland · Charity number 105905

## Details

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Status Received

Company number [54434](#)

Registered 2017-01-18

Register [View on the Charity Commission for Northern Ireland register](#)

## Contact

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Address The Naomi Centre  
2 Cullybackey Road  
Ballymena  
1 Carnvale Close  
Bt43 5df  
BT43 5DF

Phone 028 2563 2136

Email [admin@womensaidabcln.org](mailto:admin@womensaidabcln.org)

Website [www.womens-aid.org.uk](http://www.womens-aid.org.uk)

## Activities

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**Purposes:** The Group's objects are to meet the needs of women, children and young people who have been affected by domestic violence (mentally, physically, verbally, sexually, financially, or emotionally). These needs will be determined through regular consultation with women, children and young people who use or have used the services of the Group.

**What the charity does:** The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

**How the charity works:** Accommodation/housing, Advice/advocacy/information, Criminal justice, Volunteer development, Youth development

**Who the charity helps:** Children (5-13 year olds), Community safety/crime prevention, Older people, Preschool (0-5 year olds), Victim support, Women, Youth (14-25 year olds)

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,584,636	£1,752,155	£-100,697	48

## Trustees

Name	Role	Appointed
Dr Joanne Murphy		
Dr Kathryn Ayers		
Dr Lisa Mcilvenna		
Mrs Rachel Scroggie		
Ms Gerardine Mulvenna		
Wendy Carson		

**Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey**

Northern Ireland - Charity number 105905

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# Accounts

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Company registration number:NI054434

Charityregistration number:NIC105905

# **Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey**

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

M.B. McGrady Co  
Chartered Accountants Registered Auditors  
Suite 2B Cadogan House  
322 Lisburn Road  
Belfast  
Co. Antrim  
BT9 6GH

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

**Trustees**

Dr Kathryn Ayers (appointed 26 February 2025)  
Dr Lisa McIlvenna (appointed 26 February 2025)  
Geraldine Marie Mulvenna (appointed 26 February 2025)  
Professor Joanne Murphy (appointed 26 February 2025)  
Rachel Scroggie (appointed 26 February 2025)  
Jackie Fisher (Resigned 26 February 2025)  
Janice Hagan (Resigned 26 February 2025)  
Valerie Morris (Resigned 26 February 2025)  
Jenni McQuoid (Resigned 26 February 2025)  
Heather Leitch (Appointed 26 July 2024 and Resigned 26 February 2025)  
Lisa Harris (Resigned 12 December 2024)  
Tahnee McCorry (Appointed 26 July 2024, resigned 12 December 2024)  
Brenda Leslie (Resigned 1 December 2024)  
Anne McAllister (Resigned 12 June 2024)

**Charity Registration Number**

NIC105905

**Company Registration Number**

NI054434

The charity is incorporated in Northern Ireland.

**Registered Office**

The Naomi Centre  
2 Cullybackey Road  
Ballymena  
Co. Antrim  
BT43 5DF

**Principal Office**

The Naomi Centre  
2 Cullybackey Road  
Ballymena  
Co. Antrim  
BT43 5DF

**Auditor**

M.B. McGrady & Co  
Chartered Accountants & Registered Auditors  
Suite 2B Cadogan House  
322 Lisburn Road  
Belfast  
Co. Antrim  
BT9 6GH

**Solicitors**

James Ballentine & Sons  
Bank Buildings  
The Pentagon  
Ballymena  
BT43 5LL

**Bankers**

Danske Bank  
1-2 Broadway  
Ballymena  
BT43 6EA

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Strategic Report for the Year Ended 31 March 2025

## Achievements and Performance

### Annual Summary 2024/25

Welcome to the Annual Summary of Women's Aid ABCLN activities and accomplishments from April 2024 to March 2025, which reflects the commitments made in our last Annual Report. Each commitment we gave demonstrated an ongoing determination to meet our overall strategic aim to 'Elevate' every aspect of our work.

**TRAINING:** Top of our list is always the need to deliver a gold standard service to the women and children who turn to us for help. To do this, we require the dedication of a wide range of skilled, experienced practitioners. To support and develop their work, we undertook to deliver specialist National Open College Network (NOCN) Level III training to 15 Domestic Abuse Specialists with 2+ years' service, in the knowledge that this qualification would serve to validate the experiential and practical essence of their work. The NOCN is a top Ofqual-regulated Awarding Organisation and our practitioners were the first Women's Aid cohort to complete the Level 3 Certificate in Northern Ireland. We are indebted to *Awards for All* and the DOJ for their financial support, which has ensured that all training costs in the budget were fully covered. Offering this same training to a second cohort of practitioners will be an ambition for next year.

A range of mandatory training for all staff was also completed this year including:

- Safeguarding Children
- Adult Safeguarding and Protection
- Health and Safety
- Data Protection
- New Worker Training

**SERVICES:** As planned, the new role of Older But No Safer (OBNS) **Domestic Abuse Specialist** was introduced this year. Two new practitioners were recruited to support women over the age of 55 and their impact was felt almost immediately, with both already managing a full and complex caseload. OBNS Specialists have worked with 115 women aged 55 and over throughout the year providing one-to-one therapeutic support and tailored Journey to Freedom courses to help equip older women to rebuild their lives and heal from the trauma they have experienced.

We worked hard this year to build a case to extend the delivery of our widely acclaimed *Family First* programme, producing a joint Women's Aid ABCLN/CMU business model, which was presented to the NHSC in January. Despite strong support from the Trust, sufficient funding could not be identified from this source. Nevertheless, we remain determined to find ways to maintain and develop what we consider to be a core service.

**SCHOOLS:** We also commenced detailed planning for a revised *Heading for Healthy Relationships* programme to be rolled out to all Year 11 pupils in schools across our region. The Children's Team built and tested the new programme, which was very successfully launched in February with the aim to deliver to all 26 post-primary schools within the region. The programme received corporate sponsorship from Abbey Centre, whose team embraced the project and encouraged the involvement of many of their own core clients.

When asked what pupils found most important from the sessions, common themes included understanding signs of controlling behaviour, knowing where to seek help, recognising red flags in relationships, and learning about consent and mutual respect

*"Healthy relationships, domestic abuse and consent are key issues that all students should be given the opportunity to explore. The sessions were short enough to be enjoyed and covered enough content to make sure they were a valuable experience. I would definitely recommend."*

Teacher, Ballyclare High School

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We have ambitions to not only continue to offer this programme next year, but also to create a new, age-appropriate version for P7 children – and to deliver to all of our 119 primary schools. This not only meets our own strategic objectives but also fulfils an Executive Office ambition to ensure children and young people are properly equipped with knowledge and tools as they navigate their way into adolescence.

**INCOME GENERATION:** Our aim to meet/exceed an Income Generation target of £350,000 (above contracted statutory income) was fully met and contributed to an overall income total of more than £1.46m. This represents an increase of more than £400k over last year.

In November, we opened our first ever '**pop up' shop**. Situated within our Larne premises, the shop has not only proved to be a great source of funds, but also a place where women can safely seek refuge and support. We have enjoyed huge support from the local community and we will aim to secure and develop our 'retail' ambitions into next year.

**EXPENDITURE:** Staff costs rose by £172,914 this year. This was as a result of recruiting 3 new posts, the annual National Joint Council (NJC) pay award and the additional increases in government-imposed National Insurance contributions. This year's deficit has reduced from £346,558 last year to £160,545 and this is in line with the Board's previously agreed plan to introduce the NJC pay award to all staff and to fully absorb costs within 3 years.

**COMMUNICATIONS:** On International Women's Day, we launched a new online quiz enabling women to identify red flags and warning signs in their relationship. Developed by practitioners, the quiz enables women to recognise when a relationship has the potential to become abusive, and encourages them to take the first steps - to talk to us and access the information and support they need before it gets to crisis stage.

**PREMISES:** There was a focus this year on the planned refurbishment of the interior of Virginia House, commencing with the engagement of one of Northern Ireland's top interior designers. Exciting design plans were produced and detailed costs identified to cover 27 specific areas in refuge, including communal areas such as kitchens and lounge areas as well as individual spaces such as bedrooms, quiet rooms and the children's play area. Plans have been presented to a major funder and community groups and churches have also expressed an interest in funding one or more of the rooms. It is hoped to have this project fully underway during 2025/26.

Work to progress the recommendations contained in the structural surveys commissioned for both Naomi Centre and Grace House last year - is not yet underway. It is planned to have all remedial works associated with Grace House completed next year.

**GOVERNANCE:** The Board undertook a *Skills Audit* in September and identified a number of knowledge and expertise gaps. Following a period of consultation, with support from solicitors Edwards & Co, the Board took a decision to stand down. Advice was sought from Volunteer Now and, in February 2025, a new Women's Aid ABCLN Board was appointed, as follows:

**Kathy Ayers PhD:** an experienced Technologist, currently working with AllState. Originally from Wales, Kathy grew up in California – she now lives in Whitehead. Kathy has worked extensively within the services industry and, for 14 years, worked for the NI Community Fund/Big Lottery. Kathy was awarded a Doctor of Philosophy (Ph.D.) from Queen's University Belfast.

**Professor Joanne Murphy:** is a Professor of Inclusive Leadership at Birmingham Business School, University of Birmingham. Her research explores leadership and change. She has worked extensively with business, government, not for profits and police and security organisations to build leadership capacity and manage change. Professor Murphy is Belfast-based.

**Dr Lisa McIlvenna (Chair):** is Managing Director of *Business in the Community* and leads the Membership, Communications and Workplace teams. With over 20 years' experience in Responsible Business, she specialises in helping organisations integrate sustainability and

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Strategic Report for the Year Ended 31 March 2025

ESG with their broader business strategy. Lisa holds a PhD in Responsible Business from Queen's University, Belfast.

**Rachel Scroggie:** is a solicitor who specialises in assisting clients with estate planning, tax planning, asset and business protection, and gifting. She also provides guidance on planning for long-term care and has responsibility for the administration of complex, high-value estates with international assets. Rachel has a master's degree in Gender and Transitional Justice.

**Alderman Gerardine Mulvenna:** has been involved in politics for many years and held the position of Mayor of Mid and East Antrim Council from June 2023 to June 2024. She has extensive governance experience having worked within the Corporate Resources, Policy & Governance, Investigation & Disciplinary and Neighbourhood & Communities Committees.

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Gerardine is currently Vice-Chair of the Council's Personnel Committee. Gerardine was born in Glenarm and now lives in Ballygally.

**Activities 2024/25**

**SERVICE DELIVERY:** This year, Women's Aid ABCLN community-based Domestic Abuse Specialists supported 1,511 women with a further 71 women supported in Refuge. We saw an increase in the number of children receiving one-to-one support as well as the number of women requesting access to group support. A significant rise too – almost 10% - in the number of Domestic Abuse Specialist information and support calls received and made, from 60,899 last year to 66,725 this year.

An incredible achievement from an extraordinary team.

We have, however, noted a marked decrease in the number of referrals from the PSNI into our service and this is reflected across all of the NI groups. This worrying trend needs to be investigated for whilst referrals from police sources is in decline, the number of 'self-referrals' directly into Women's Aid continues to rise year on year.

Service Delivery	2022/2023	2023/2024	2024/25
1. Total number of women supported by Women's Aid ABCLN	1,449	1,547	1,511
2. Total number of children and young people receiving support	723	335	313
3. Women and children accommodated in our Refuges	89 women 31 children	81 women 42 children	71 women 57 children
4. Women accessing our <i>Floating Support Service</i>	1,291	1,317	1,406
5. Women attending Classes	290	615	669
6. Specialist one-to-one sessions delivered	3,007	2,812	2,274
7. Information and support calls received and managed	54,128	60,899	66,725
8. Total number of women who 'self-referred'	481	530	637

**WOMEN'S AID ABCLN REFERRAL DATA:**

	2022/2023	2023/2024	2024/2025
<b>Total Referrals</b>	<b>1959</b>	<b>1975</b>	<b>1884</b>
<b>Internal Referrals</b>	<b>427</b>	<b>547</b>	<b>543</b>
<b>PSNI Referrals</b>	<b>495</b>	<b>470</b>	<b>327</b>
<b>Self- Referrals</b>	<b>481</b>	<b>530</b>	<b>637</b>
<b>Assist NI Referrals</b>	<b>34</b>	<b>11</b>	<b>16</b>
<b>Victims' Support Referrals</b>	<b>4</b>	<b>2</b>	<b>6</b>
<b>Helpline Referrals</b>	<b>45</b>	<b>17</b>	<b>12</b>
<b>Health &amp; Social Care Referrals</b>	<b>238</b>	<b>206</b>	<b>171</b>
<b>NIHE Referrals</b>	<b>96</b>	<b>71</b>	<b>58</b>
<b>Other Women's Aid Groups</b>	<b>26</b>	<b>20</b>	<b>16</b>
<b>Other Referral Sources (e.g. GP, Health Visitor, Hospital etc)</b>	<b>113</b>	<b>101</b>	<b>98</b>

NORTHERN IRELAND PERSPECTIVE: in the 12 months from 1<sup>st</sup> April 2024 - 31<sup>st</sup> March 2025, there were:

29,751 domestic abuse incidents in Northern Ireland, a decrease of 3,012 (-9.2 per cent) on

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the previous 12 months.

The number of domestic abuse crimes fell to 18,393, a decrease of 1,547 (-7.8 per cent) on the previous 12 months.

There were 15 domestic abuse incidents and 10 domestic abuse crimes per 1,000 population.

There were six homicides with a domestic abuse motivation recorded by the police, compared with three domestic abuse homicides recorded in the previous 12 months

There was an increase in the number of sexual offences.

All eleven policing districts showed a decrease in the number of domestic abuse incidents and the number of domestic abuse crimes.

**Table 2 Domestic abuse incidents and crimes recorded by the police, by policing district**

Policing district	Incidents Apr'23 to Mar'24	Incidents Apr'24 to Mar'25	Incidents change	Crimes Apr'23 to Mar'24	Crimes Apr'24 to Mar'25	Crimes change
Belfast City	8,538	8,084	-454	5,482	5,148	-334
Lisburn & Castlereagh City	1,883	1,678	-205	1,039	995	-44
Ards & North Down	2,241	2,086	-155	1,317	1,277	-40
Newry, Mourne & Down	2,703	2,580	-123	1,720	1,585	-135
Armagh City, Banbridge & Craigavon	3,664	3,259	-405	2,271	1,878	-393
Mid Ulster	2,154	1,725	-429	1,113	1,024	-89
Fermanagh & Omagh	1,681	1,575	-106	805	768	-37
Derry City & Strabane	3,227	2,870	-357	2,151	1,888	-263
Causeway Coast & Glens	2,178	1,967	-211	1,246	1,139	-107
Mid & East Antrim	2,188	1,969	-219	1,384	1,383	-1
Antrim & Newtownabbey	2,306	1,958	-348	1,412	1,308	-104
No district assigned	0	0	0	0	0	0
<b>Northern Ireland</b>	<b>32,763</b>	<b>29,751</b>	<b>-3,012</b>	<b>19,940</b>	<b>18,393</b>	<b>-1,547</b>

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Strategic Report for the Year Ended 31 March 2025

**Looking forward to 2025/26 we plan to:**

1. Offer NOCN Level III training to a second tranche of Domestic Abuse Specialists
2. Develop and extend our Heading for Healthy Relationship Schools Programme
3. Introduce the new role of Domestic Abuse Specialist into the ED at Antrim Area Hospital
4. Develop the ABCLN/ONUS training brand and introduce a new Workplace Charter on *Domestic Abuse*
5. Offer New Worker Training to DAS across NI
6. Enhance communications capability across all media
7. Research the accessibility of WA services to 'professional' women
8. Further develop Retail capability
9. Continue remedial works on ABCLN-owned properties

As ever, Women's Aid ABCLN will provide a focus on the provision of an holistic support service to women and children affected by all forms of domestic abuse and will remain totally committed to meet our vision to eradicate domestic abuse.

**Financial review**

**Group** Income in the year was £1,584,636 and group expenditure totalled £1,752,155 giving a group deficit of £167,519. As at 31 March 2025, the group held funds of £1,755,356, comprising £795,700 of general unrestricted funds, £166,457 of designated unrestricted funds and £793,199 of restricted funds.

**Charity** Income in the year was £1,467,518 and expenditure totalled £1,628,063 giving a deficit of £160,545. As at 31 March 2025, the charity held funds of 1,683,745, comprising £722,812 of general unrestricted funds, £166,457 of designated unrestricted funds and £794,476 of restricted funds.

***Policy on reserves***

It is the Charity's policy to maintain unrestricted reserves equal to 3 months running costs. In 2025, that value is £407,016. The Unrestricted and designated reserves total £889,270 for 2025 which is equivalent just over 6 months running costs.

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Strategic Report for the Year Ended 31 March 2025

*Principal funding sources*

The charity receives donations from private individuals and income from fundraising activities. The principle funding sources for the charity are from grant making bodies and contract income from NIHE & NHSCT. All funds received are detailed within this report.

The strategic report was approved by the trustees of the charity on 10th December 2025 and signed on its behalf by:



Dr Lisa McIlvenna  
Trustee

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2025.

**Objectives and activities**

*Objects and aims*

The purpose of Women's Aid ABCLN is to provide an holistic service to women and children affected by all forms of domestic violence; to educate, challenge and co-operate with external agencies and the wider community with a vision to eradicate domestic violence.

The core aims are:

1. To provide services and temporary refuge to women and children suffering domestic violence, be that emotional, physical, financial, verbal or sexual abuse.
2. To empower and enable women to determine their own future.
3. To recognise, respond and care for the emotional needs of children and young people.
4. To offer support and guidance to any woman who asks for it, both in refuge and in her own community
5. To educate, inform and challenge the public, the media, police, courts, social services and other authorities about the prevalence and effects of domestic violence. We will always be mindful that domestic violence is a direct result of the general position of women in our society and perpetrators' decisions to meet their own needs without negotiation because they believe that they are entitled to.

Domestic violence is a breach of human rights.

*Public benefit*

The direct benefits flowing from our organisation's purposes: Relief of those in need is achieved through providing services for women, children and young people impacted upon by domestic violence. This prevents homelessness, poverty, and educational underachievement. Our work in providing training and support to other agencies, groups and communities educates and empowers responses relevant to the needs of these victims. The benefits above are demonstrated through the 'journey travelled model' of weekly and monthly review of support plans, follow up calls and meetings for all service users. Need for the service is evidenced by continued improvement within the organisation, new services offered and the high number of referrals to our service. With reference to all purposes, there is no harm or possibility of harm outweighed by the benefit.

The charity's beneficiaries are women, children and young people affected by domestic violence in the five areas our charity covers, Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey. In respect of "private beneficiaries", there are paid staff integral to provision of services to beneficiaries. The benefit derived by these members of staff, in the form of wages, is incidental to provision of service to beneficiaries. Service to beneficiaries could not be delivered without paid staff, and the purposes of the charity could not be attained. Payment of wages does not form a purpose in its own right and is justifiable and reasonable. Trustees ensure that payment of wages to staff is directly related to and only for enacting the stated purposes and attaining the desired goals for the advantage of beneficiaries.

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Trustees' Report

The trustees confirm that they have complied with the requirements of section 2 of the Charities Act (Northern Ireland) 2008 to have due regard to the public benefit guidance published by the Charity Commission for Northern Ireland.

**Structure, governance and management**

*Nature of governing document*

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey is a Company Limited by Guarantee, governed by a Memorandum and Articles of Association (NI054434) and registered as a charity with the Charities Commission for Northern Ireland, NIC105905.

It is governed by a voluntary Management Committee which is responsible for strategic planning and decision making, financial governance and probity and have employment responsibility for all staff. Volunteering opportunities within the organisation are openly advertised through a wide range of media outlets. All volunteers complete a mandatory training programme, are subject to a six-month probationary period and complete a comprehensive induction process. Those volunteers who are to be appointed to the Management Committee receive specialist training to assist them to fulfil their roles in relation to governance of the organisation

*Recruitment and appointment of trustees*

Members to the Management Committee are proposed at the annual general meeting. Office bearers are elected at the first Management Committee meeting following the annual general meeting.

*Arrangements for setting key management personnel remuneration*

Setting pay and remuneration of the charity's key management personnel is managed through using benchmarking to set appropriate levels and through resources available to the organisation from funding sources. This is carried out by the board as and when required.

*Organisational structure*

The day-to-day management and operation of the activities are carried out by a staff team, led by the CEO and Management Team, who also report regularly to the Committee. Operational volunteers contribute to the day to day activities of the charity and their contribution is invaluable to the charity meeting its aims and objectives.

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Trustees' Report

**Principal Risks and Uncertainties**

*Objectives and policies*

The group's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the group's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The group does not use derivative financial instruments for speculative purposes.

*Cash flow risk*

The group's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The group uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

*Credit risk*

The group's principal financial assets are bank balances and cash, trade and other receivables, and investments. The group's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The group has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

*Liquidity risk*

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the group uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

*Going Concern*

The trustees believe that the charity will continue as a going concern. Funders have shown themselves to be supportive, flexible, and adaptive to the current situation which is an invaluable help to the women's aid community. The organisation continues to work in partnership with government bodies and agencies in terms of developing a longer-term strategy to support victims of domestic abuse. The transition to NJC pay scales for all ABCLN staff necessitated a use of unrestricted reserves over a three-year period. These increased costs have been factored in to future budgets and management expect the Charity to return to a breakeven position within three years. To support this change the Charity has initiated new opportunities for raising unrestricted funds including opening shops in Larne and Antrim, increasing donations from the public and businesses and exploring new avenues for grant funding. The Charity continues to pursue additional grant funding from current and new grant funding bodies to support its charitable activities.

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Trustees' Report

**Statement of trustees' responsibilities**

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

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the parent charitable company and the group and of the incoming resources and application of resources, including its income and expenditure, of the charitable group for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the parent charitable company will continue in business.

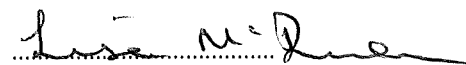
The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the parent charitable company and the group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible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

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

**Disclosure of information to auditor**

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

The annual report was approved by the trustees of the charity on 10 December 2025 and signed on its behalf by:



Dr Lisa McIlvenna  
Trustee

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Independent Auditor's Report to the Members of Women's Aid Antrim, Ballymena, Carrickfergus, Larne and  
Newtownabbey

**Opinion**

We have audited the financial statements of Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey (the 'charitable parent company') and its subsidiaries (the 'group') for the year ended 31 March 2025, which comprise the Consolidated Statement of Financial Activities, Consolidated Balance Sheet, Balance Sheet, Consolidated Statement of Cash Flows, Statement of Cash Flows and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

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

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

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

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Independent Auditor's Report to the Members of Women's Aid Antrim, Ballymena, Carrickfergus, Larne and  
Newtownabbey

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Opinion on other matter prescribed by the Companies Act 2006**

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

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

**Matters on which we are required to report by exception**

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

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

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

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 10), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Auditor responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Independent Auditor's Report to the Members of Women's Aid Antrim, Ballymena, Carrickfergus, Larne and  
Newtownabbey

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

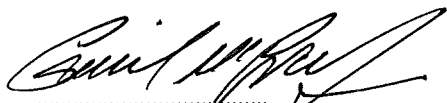
Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities to detect material misstatements related to irregularities, including fraud. Below is a detailed explanation of the extent to which our procedures are capable of detecting irregularities, including fraud. Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, involved several steps. The engagement partner ensured that the engagement team collectively possessed the appropriate competence, capabilities, and skills to identify or recognise non-compliance with applicable laws and regulations. We identified the laws and regulations relevant to the charitable company through discussions with directors and other management, as well as by applying our commercial knowledge and experience in the charitable sector in Northern Ireland. Identified laws and regulations were communicated regularly within the audit team, which remained vigilant for instances of non-compliance throughout the audit process. To assess the susceptibility of the company's financial statements to material misstatement, we obtained an understanding of how fraud might occur. This involved making inquiries of management regarding areas they considered susceptible to fraud, as well as their knowledge of actual, suspected, or alleged fraud. We also reviewed the internal controls in place to mitigate the risks of fraud and non-compliance with laws and regulations. To address the risk of fraud through management bias and override of controls, we performed analytical procedures to identify unusual or unexpected relationships, tested journal entries to identify unusual transactions, assessed whether judgments and assumptions made during the preparation of financial statements indicated potential bias, and investigated the rationale behind significant or unusual transactions. In response to the risk of irregularities and non-compliance with laws and regulations, we designed and implemented procedures that included agreeing financial statement disclosures to the underlying supporting documentation, reviewing the minutes of meetings held by those charged with governance, inquiring of management regarding actual and potential litigation or claims, and examining correspondence with HMRC. It is important to note that there are inherent limitations in our audit procedures. The more removed a law or regulation is from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit our procedures to identifying non-compliance with laws and regulations to inquiries of directors and management, and to the inspection of regulatory and legal correspondence, if any. Material misstatements caused by fraud can be more difficult to detect than those caused by error, as they may involve deliberate concealment or collusion.

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
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A further description of our responsibilities is available on the Financial Reporting Council's website at:  
[www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

**Use of our report**

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



.....  
Conail McGrady (Senior Statutory Auditor)  
For and on behalf of M.B. McGrady & Co, Statutory Auditor

Suite 2B Cadogan House  
322 Lisburn Road  
Belfast  
Co. Antrim  
BT9 6GH

10 December 2025

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Consolidated Statement of Financial Activities for the Year Ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	129,346	6,375	135,721
Charitable activities	4	20,400	1,271,129	1,291,529
Income from Trading Subsidiary	5	130,359	-	130,359
Investment income	6	27,027	-	27,027
Other income	7	-	-	-
<b>Total income</b>		<b>307,132</b>	<b>1,277,504</b>	<b>1,584,636</b>
<b>Expenditure on:</b>				
Costs of generating donations and legacies	8	(321)	(5,922)	(6,243)
Costs of trading activities	5	(124,092)	-	(124,092)
Staff Costs	14	(79,260)	(1,112,279)	(1,191,539)
Charitable activities	9	(31,660)	(369,442)	(401,102)
Other expenditure	10	(29,179)	-	(29,179)
<b>Total expenditure</b>		<b>(264,512)</b>	<b>(1,487,643)</b>	<b>(1,752,155)</b>
Net expenditure		42,620	(210,139)	(167,519)
Transfers between funds		(99,947)	99,947	-
Net movement in funds		(57,327)	(110,192)	(167,519)
<b>Reconciliation of funds</b>				
Total funds brought forward		1,019,485	903,391	1,922,876
Total funds carried forward	23	962,158	793,199	1,755,357
	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	46,739	-	46,739
Charitable activities	4	13,500	988,881	1,002,381
Other trading activities	5	120,321	-	120,321
Investment income	6	3,127	-	3,127
Other income	7	15,427	15,644	31,071
<b>Total income</b>		<b>199,114</b>	<b>1,004,525</b>	<b>1,203,639</b>

The notes on pages 21 to 36 form an integral part of these financial statements.

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Consolidated Statement of Financial Activities for the Year Ended 31 March 2025

<b>Expenditure on:</b>				
Costs of generating donations and legacies	8	-	(7,350)	(7,350)
Costs of trading activities	5	(108,964)	-	(108,964)
Staff Costs	14	(51,740)	(966,885)	(1,018,625)
Charitable activities	9	(24,738)	(351,484)	(376,222)
Other expenditure	10	(30,102)	-	(30,102)
		<hr/>		
Total expenditure		(215,544)	(1,325,719)	(1,541,263)
		<hr/>		
Net income		(16,430)	(321,194)	(337,624)
Transfers between funds		(13,736)	13,736	-
		<hr/>		
Net movement in funds		(30,166)	(307,458)	(337,624)
<b>Reconciliation of funds</b>				
Total funds brought forward		1,049,651	1,210,849	2,260,500
		<hr/>		
Total funds carried forward	23	1,019,485	903,391	1,922,876
		<hr/>		

All of the group's activities derive from continuing operations during the above two periods.

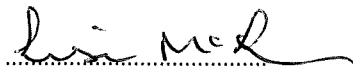
The funds breakdown for 2025 & 2024 is shown in note 23.

The notes on pages 21 to 36 form an integral part of these financial statements.

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
(Registration number: NI054434)  
Consolidated Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	17	1,108,270	1,137,448
<b>Current assets</b>			
Debtors	19	104,643	64,480
Cash at bank and in hand		643,142	793,101
		747,785	857,583
Creditors: Amounts falling due within one year	20	(100,697)	(72,155)
Net current assets		647,088	785,426
Net assets		1,755,358	1,922,876
<b>Funds of the group:</b>			
<b>Restricted income funds</b>			
Restricted funds		794,477	903,391
<b>Unrestricted income funds</b>			
Unrestricted funds		874,532	939,401
Other reserves		86,349	80,084
Total unrestricted funds		960,881	1,019,485
Total funds	23	1,755,358	1,922,876

The financial statements on pages 21 to 36 were approved by the trustees, and authorised for issue on 10 December 2025 and signed on their behalf by:



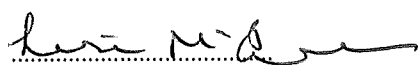
Dr Lisa McIlvenna  
Trustee

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
(Registration number: NI054434)  
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	17	1,108,269	1,137,450
<b>Current assets</b>			
Debtors	19	64,032	43,062
Cash at bank and in hand		596,252	730,369
		660,284	773,431
Creditors: Amounts falling due within one year	20	(84,806)	(66,590)
Net current assets		575,478	706,841
Net assets		1,683,746	1,844,291
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		794,476	903,391
<b>Unrestricted income funds</b>			
Unrestricted funds		889,270	940,900
		889,270	940,900
Total funds	23	1,683,746	1,844,291

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 21 to 36 were approved by the trustees, and authorised for issue on 10 December 2025 and signed on their behalf by:



Dr Lisa McIlvenna  
Trustee

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Consolidated Statement of Cash Flows for the Year Ended 31 March 2025

	Note	2025 £	2024 £
<b>Cash flows from operating activities</b>			
Net cash(expenditure)/income		(162,519)	(337,624)
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation	9,10	29,180	29,179
Investment income	6	(27,027)	(3,127)
		<u>(160,366)</u>	<u>(311,572)</u>
<b>Working capital adjustments</b>			
(Increase)/decrease in debtors	19	(40,161)	(8,122)
(Decrease)/increase in creditors	20	23,541	(39,931)
(Decrease)/increase in deferred income	20	-	(13,234)
		<u>(176,986)</u>	<u>(372,859)</u>
Net cash flows from operating activities		<u>(176,986)</u>	<u>(372,859)</u>
<b>Cash flows from investing activities</b>			
Interest receivable and similar income	6	27,027	3,127
Purchase of tangible fixed assets	17	-	(10,202)
		<u>27,027</u>	<u>(7,075)</u>
Net cash flows from investing activities		<u>27,027</u>	<u>(7,075)</u>
Net(decrease)/increase in cash and cash equivalents		(149,959)	(379,934)
Cash and cash equivalents at 1 April		<u>793,101</u>	<u>1,173,035</u>
Cash and cash equivalents at 31 March		<u>643,142</u>	<u>793,101</u>

All of the cash flows are derived from continuing operations during the above two periods.

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Statement of Cash Flows for the Year Ended 31 March 2025

	Note	2025 £	2024 £
<b>Cash flows from operating activities</b>			
Net cash(expenditure)/income		(160,545)	(346,558)
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation	9,10	29,180	29,179
Investment income	6	(27,027)	(3,127)
		(158,392)	(320,506)
<b>Working capital adjustments</b>			
(Increase)/decrease in debtors	19	(20,967)	(12,508)
Decrease in creditors	20	18,215	(20,184)
(Decrease)/increase in deferred income	20	-	(13,234)
Net cash flows from operating activities		(161,144)	(366,432)
<b>Cash flows from investing activities</b>			
Interest receivable and similar income	6	27,027	3,127
Purchase of tangible fixed assets	17	-	(10,202)
Net cash flows from investing activities		27,027	(7,075)
Net(decrease)/increase in cash and cash equivalents		(134,117)	(373,507)
Cash and cash equivalents at 1 April		730,369	1,103,875
Cash and cash equivalents at 31 March		596,252	730,369

The notes on pages 21-36 form an integral part of these financial statements.

#### 1. Charity status

The charity is limited by share capital, incorporated in Northern Ireland.

The address of its registered office is:

The Naomi Centre  
2 Cullybackey Road  
Ballymena  
Co. Antrim  
BT43 5DF

The principal place of business is:

The Naomi Centre  
2 Cullybackey Road  
Ballymena  
Co. Antrim  
BT43 5DF

These financial statements were authorised for issue by the trustees on 15 December 2025.

#### 2. Accounting policies

##### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### Income from trading subsidiary

The trading subsidiary, Onus (NI) Ltd, income is summarised on the group statement of financial activities and detailed in note 5 to the accounts.

##### Basis of preparation

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey 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 notes.

##### Basis of consolidation

The consolidated financial statements consolidate the financial statements of the charity and its subsidiary undertakings drawn up to 31 March 2025.

No statement of financial activities is presented for the charity as permitted by section 408 of the Companies Act 2006. The charity made a loss after tax for the financial year of £167,519 (2024 - loss of £337,624).

A subsidiary is an entity controlled by the charity. Control is achieved where the charity has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

The results of subsidiaries acquired or disposed of during the year are included in the statement of financial activities from the effective date of acquisition or up to the effective date of disposal, as appropriate. Where necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with those used by the group.

The purchase method of accounting is used to account for business combinations that result in the acquisition of subsidiaries by the group. The cost of a business combination is measured as the fair value of the assets given, equity instruments issued and liabilities incurred or assumed at the date of exchange, plus costs directly attributable to the business combination. Identifiable assets acquired and liabilities and contingent liabilities assumed in a business combination are measured initially at their fair values at the acquisition date. Any excess of the cost of the business combination over the acquirer's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities recognised is recorded as goodwill.

Inter-company transactions, balances and unrealised gains on transactions between the charity and its subsidiaries, which are related parties, are eliminated in full.

Intra-group losses are also eliminated but may indicate an impairment that requires recognition in the consolidated financial statements.

Accounting policies of subsidiaries have been changed where necessary to ensure consistency with the policies adopted by the group. Non-controlling interests in the net assets of consolidated subsidiaries are identified separately from the group's equity therein. Non-controlling interests consist of the amount of those interests at the date of the original business combination and the non-controlling shareholder's share of changes in equity since the date of the combination. Total comprehensive income is attributed to non-controlling interests even if this results in the non-controlling interests having a deficit balance.

**Going concern**

The trustees believe that the charity will continue as a going concern. Funders have shown themselves to be supportive, flexible, and adaptive to the current situation which is an invaluable help to the women's aid community. The organisation continues to work in partnership with government bodies and agencies in terms of developing a longer-term strategy to support victims of domestic abuse. The transition to NJC pay scales for all ABCLN staff necessitated a use of unrestricted reserves over a three-year period. These increased costs have been factored in to future budgets and management expect the Charity to return to a breakeven position within three years. To support this change the Charity has initiated new opportunities for raising unrestricted funds including opening shops in Larne and Antrim, increasing donations from the public and businesses and exploring new avenues for grant funding. The Charity continues to pursue additional grant funding from current and new grant funding bodies to support its charitable activities.

**Income and endowments**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

**Donations and legacies**

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

**Deferred income**

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

**Investment income**

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

**Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

**Raising funds**

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

**Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

**Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**Tangible fixed assets**

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

**Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

**Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

**Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

**Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

**Foreign exchange**

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

**Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the group.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

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

**Pensions and other post retirement obligations**

The group operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the group has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

**Financial instruments**

**Classification**

Financial assets and financial liabilities are recognised when the group becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the group after deducting all of its liabilities.

**Recognition and measurement**

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the group intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the group transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the group, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

**Investments**

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

**Fair value measurement**

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

**3. Income from donations and legacies**

	Unrestricted funds	Restricted funds	Total	Total
	General	£	2025	2024
	£		£	£
Donations and legacies;				
Donations from individuals	129,812	6,375	136,187	46,739
	<u>129,812</u>	<u>6,375</u>	<u>136,187</u>	<u>46,739</u>

**4. Income from charitable activities**

	Unrestricted funds	Restricted funds	Total	Total
	General	£	2025	2024
	£	£	£	£
Charitable Activities	33,175	1,271,129	1,304,304	1,034,952

5. Income from other trading activities

Registered address of Subsidiary:

Ballymena Business Centre  
51 Church Street  
Ballymena  
BT43 6DF

Onus (NI) Limited	2025 £	2024 £
Turnover	130,359	120,321
Staff Costs	(96,959)	(93,511)
Administrative expenses	(35,373)	(16,952)
Tax on profit/(loss)	-	(923)
	<u>(1,974)</u>	<u>8,935</u>

The administrative expenses include a charge of £1,500 in both years from the charity to Onus in respect of administration support, which has been eliminated on consolidated per SORP guidance.  
There were no distributions from the subsidiary to the charity during the 2024-2025 accounting year

Aggregate Share Capital and Reserves	<u>71,614</u>	<u>73,588</u>
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6. Investment income

	Unrestricted funds	Total	Total
	General £	2025 £	2024 £
Interest receivable on bank deposits	27,027	27,027	3,127

7. Other income

	Unrestricted funds	Total	Total
	General £	2025 £	2024 £
Rental income	12,750	12,750	12,750

8. Expenditure on raising funds

a) Costs of generating donations and legacies

	Restricted funds	Total 2025 €	Total 2024 €
Marketing and publicity	6,243	6,243	7,350
	Direct costs £	Allocated support costs €	Total 2024 £
Costs of generating donations and legacies	1,479	4,764	7,350

9. Expenditure on charitable activities  
Charity

Charity	Note	Unrestricted funds	Restricted funds	Total	Total
		General £	£	2025 £	2024 £
Charitable Activities		25,569	292,779	318,348	319,899
Staff costs		79,260	1,112,279	1,191,539	1,018,625
Allocated support costs		4,991	58,220	63,211	40,868
Governance costs	11	1,100	18,443	19,543	12,645
		110,920	1,481,721	1,592,641	1,392,037

Activity undertaken	Activity directly	Activity support costs	Total 2025	Total 2024
	£	£	£	£
Employment & Volunteer Costs	1,194,364	4,799	1,199,163	1,022,701
Establishment Costs	193,587	9,326	202,913	187,910
Repairs & Maintenance	24,949	2,931	27,880	23,198
Office Expenses	29,017	12,506	41,523	40,718
Printing, Postage & Stationery	4,363	1,111	5,474	5,236
Subscriptions & Donations	410	844	1,254	1,650
Classes & Activities	7,077	-	7,077	12,263
Sundry & Other Costs	13,050	-	13,050	39,278
Cleaning	16,056	3,118	19,174	14,215
Travel & Subsistence	18,624	3,361	21,985	20,482
Advertising and promotion	1,922	-	1,922	1,700
Legal and professional costs	8,724	21,337	30,061	7,851
Bad Debt expense	-	-	-	630
Depreciation of tangible fixed assets	29,179	-	29,179	29,179
Bank Fees	249	1,374	1,623	1,560
	1,541,571	60,707	1,602,278	1,408,571

£139,320 (2024: £103,452) of the above expenditure was attributable to unrestricted funds and £1,462,957 (2024: £1,305,119) to restricted funds.

**10. Other expenditure**

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Depreciation, amortisation and other similar costs	29,179	29,179	29,179
	<u>29,179</u>	<u>29,179</u>	<u>29,179</u>

**11. Analysis of governance and support costs**

**Governance costs**

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Audit fees: Audit of the financial	912	8,406	9,318	8,160
Other governance costs	188	10,037	10,225	7,295
	<u>1,100</u>	<u>18,443</u>	<u>19,543</u>	<u>15,455</u>

**12. Net incoming/outgoing resources**

Net(outgoing)/incoming resources for the year include:

	2025 £	2024 £
Depreciation of fixed assets	<u>29,179</u>	<u>29,179</u>

**13. Trustees remuneration and expenses**

No trustees, nor any persons connected with them, have received any remuneration from the group during the year.

**14. Staff costs**

The aggregate payroll costs were as follows:

	2025	2024
	£	£
<b>Staff costs during the year were:</b>		
Wages and salaries	999,566	880,429
Social security costs	90,025	71,632
Pension costs	67,761	56,889
Compensation payments	-	-
Other staff costs	34,187	9,675
	<u>1,191,539</u>	<u>1,018,625</u>

The number of employees whose emoluments fell within the following bands was:

	2025	2024
	No	No
£0 - £10,000	8	9
£10,001 - £20,000	15	18
£20,001 - £30,000	19	16
£30,001 - £40,000	2	4
£40,001 - £50,000	3	2
Over £60,000	1	-
	<u>48</u>	<u>49</u>

One employee received benefits (excluding employer pension costs) of more than £60,000 during the year.

The CEO received emoluments of £69,912 (2024: £69,040)

The total employee benefits of the key management personnel of the group were £178,682 (2024: £167,153).

The charity considers its key management personnel to be the CEO, Finance Manager and the Area Manager

**15. Auditors' remuneration**

	2025	2024
	£	£
Audit of the financial statements	<u>9,318</u>	<u>8,160</u>

**16. Taxation**

The group combines a charity and a trading subsidiary. The charity is a registered as such and is therefore exempt from taxation, however the trading subsidiary is subject to corporation tax at the prevailing rates.

17. Tangible fixed assets  
Group

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 April 2024	1,313,108	186,759	1,499,867
Additions	-	-	-
At 31 March 2025	1,313,108	186,759	1,499,867
<b>Depreciation</b>			
At 1 April 2024	183,115	179,302	362,417
Charge for the year	26,262	2,917	-
At 31 March 2025	209,377	182,219	391,596
<b>Net book value</b>			
At 31 March 2025	1,103,731	4,540	1,108,271
At 31 March 2024	1,129,993	7,457	1,137,450

Charity

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 April 2024	1,313,108	185,002	1,498,110
Additions	-	-	-
At 31 March 2025	1,313,108	185,002	1,498,110
<b>Depreciation</b>			
At 1 April 2024	183,115	177,545	360,660
Charge for the year	26,263	2,917	29,180
At 31 March 2025	209,378	180,462	389,840
<b>Net book value</b>			
At 31 March 2025	1,103,730	4,540	1,108,270
At 31 March 2024	1,129,993	7,457	1,137,450

18. Investments

	Subsidiary Undertaking Shares £
<b>Cost</b>	
At 31st March 2024 and 31st March 2025	2
<b>Carrying amount</b>	
At 31st March 2025	2
At 31st March 2024	2

18.1. Holdings in subsidiary undertakings

Name	Company Registration Number	Details of Investment	Proportion held by charity
Onus (NI) Limited	NI065189	Ordinary	100%

The aggregate amount of capital and reserves and the results of these undertakings for the last relevant financial year were as follows:

Name	Year Ended	Capital and Reserves (£)	Profit/(loss) (£)
Onus (NI) Limited	31st March 2025	71,613	(1,974)

**19. Debtors**

	Group		Charity	
	2025 £	2024 £	2025 £	2024 £
Trade debtors	82,341	50,428	41,730	29,010
Prepayments	4,877	4,404	4,877	4,404
Other debtors	17,425	9,648	17,425	9,648
	<u>104,643</u>	<u>64,480</u>	<u>64,032</u>	<u>43,062</u>

Group debtors includes £Nil (2024: £Nil) receivable after more than one year.

Charity debtors includes £Nil (2024: £Nil) receivable after more than one year.

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

	Group		Charity	
	2025 £	2024 £	2025 £	2024 £
Trade creditors	28,977	10,925	17,598	10,201
Trading subsidiary corporation tax payable	-	923	-	-
Other taxation and social security	19,450	20,161	18,071	17,787
Other creditors	36,001	27,786	33,619	27,443
Accruals	16,268	9,550	15,518	8,350
Deferred income	-	-	-	-
	<u>100,697</u>	<u>69,345</u>	<u>84,806</u>	<u>63,781</u>

**21. Pension and other schemes**

**Defined contribution pension scheme**

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £67,761 (2024 - £56,889).

**Defined benefit pension scheme**

The Charity also has a legacy defined benefit pension scheme. The scheme has a deficit which is monitored by the scheme's actuaries each year. A plan was put in place several years ago where all contributing employers are making additional contributions to ensure the scheme will be fully funded.

22. Analysis of Net Assets  
Group

	Unrestricted funds				
	Designated Funds	General funds	Restricted funds	Total funds 2025	Total funds 2024
At 1 April 2024	174,260	845,226	903,390	1,922,876	2,260,500
Net Incoming/(outgoing) resources	-	47,619	(210,139)	(162,520)	(339,814)
Transfer between funds	(7,803)	(92,144)	99,947	-	-
At 31 March 2025	166,457	800,701	793,198	1,760,356	1,920,686

Charity

	Unrestricted funds				
	Designated Funds	General funds	Restricted funds	Total funds 2025	Total funds 2024
At 1 April 2024	174,260	765,363	903,390	1,843,013	2,190,848
Net Incoming/(outgoing) resources	-	49,593	(210,139)	(160,546)	(344,353)
Transfer between funds	(7,803)	(92,144)	99,947	-	(2,204)
At 31 March 2025	166,457	722,812	793,198	1,682,467	1,844,291

23. Funds  
Group

	Balance at 1 April 2024	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
<b>Unrestricted funds</b>					
<i>General</i>					
Unrestricted income	646,106	167,563	(130,674)	(92,144)	590,851
Onus	80,084	130,359	(129,558)	-	80,884
Make it Better Fundraising	119,035	-	-	-	119,035
Retail Outlet	-	9,250	(4,321)	-	4,929
	845,225	307,172	(264,553)	(92,144)	795,700
<i>Designated</i>					
Pension Deficit Fund	17,656	-	-	(7,803)	9,853
Redundancy Fund	91,604	-	-	-	91,604
Sickpay Fund	10,000	-	-	-	10,000
Property Repair Fund	25,000	-	-	-	25,000
Unfunded Salary Reserve	30,000	-	-	-	30,000
	174,260	-	-	(7,803)	166,457
Total unrestricted funds	1,019,485	307,172	(264,553)	(99,947)	962,157

*Restricted funds*

National Lottery - Awards for All	-	20,000	(20,000)	-	-
CYPSP	33,255	38,874	(113,721)	41,591	-
Domestic Abuse Support Worker	20,294	7,500	-	-	27,794
Dept of Justice	-	25,595	(25,595)	-	-
National Lottery - Dormant Accounts	-	48,255	(48,255)	-	-
Buttle Trust	-	187	(136)	-	51
NHSCT (Family Support)	23,312	79,384	(82,388)	-	20,308
The Gallaher Trust	3,280	-	(3,280)	-	-
Refuge HM Ruth House	34,931	54,854	(54,125)	-	35,660
Refuge (HM)	23,715	94,800	(117,034)	-	1,481
Newtownabbey Council	-	5,000	(5,000)	-	-
NIHE (Floating Support)	-	362,925	(449,975)	87,050	-
Young People (MIB)	21,196	-	-	(21,196)	-
NIHE (Supporting People/Refuge)	1,722	289,143	(292,360)	3,217	1,722
Supporting People Ruth House	5,573	153,273	(159,783)	6,511	5,574
National Lottery Older But No Safer	29,981	55,610	(59,249)	-	26,342
NIHE - PIF	340	-	-	-	340
Probation Board NI - PPRP	6,605	9,000	(4,208)	-	11,397
MIEA PCSP	-	18,500	(18,500)	-	-
Hagan Homes - Reconnect Project	22,423	-	(22,438)	15	-
Newtownabbey PCSP	-	1,500	-	-	1,500
White Ribbon NI	-	13,104	(11,595)	(1,508)	-
NIO (Capital)	301,000	-	-	(7,000)	294,000
Big Lottery Fund Peoples Millions (Capital)	42,837	-	-	(996)	41,841
Antrim Borough Council (Capital)	17,114	-	-	(398)	16,716
Big Lottery (EEV - Capital)	6,191	-	-	(144)	6,047
Big Lottery Fund Naomi Centre (Capital)	108,360	-	-	(2,520)	105,840
Ballymena LSP (Capital)	86,000	-	-	(2,000)	84,000
Enkalon Foundation Cornerstone (Capital)	8,600	-	-	(200)	8,400
Energy Efficient Big Lottery (Capital)	3,224	-	-	(69)	3,155
Garfield Weston (Capital)	17,200	-	-	(400)	16,800
General Funds (CS - Capital)	5,956	-	-	(139)	5,817
Northern Trust (Capital)	17,200	-	-	(400)	16,800
Premier Power Ballylumford (Capital)	4,300	-	-	(100)	4,200
PSNI Headquarters (Capital)	9,245	-	-	(215)	9,030
PSNI Antrim (Capital)	4,300	-	-	(100)	4,200
PSNI (Capital)	25,800	-	-	(600)	25,200
Rotary Club (Capital)	86	-	-	(2)	84

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Notes to the Financial Statements for the Year Ended 31 March 2025

Ulster Garden Villages (Capital)	17,200	-	-	(400)	16,800
St James' Place (Capital)	2,150	-	-	(50)	2,100
	<u>903,390</u>	<u>1,277,504</u>	<u>(1,487,642)</u>	<u>99,947</u>	<u>793,199</u>
<b>Total funds</b>	<b>1,922,875</b>	<b>1,584,676</b>	<b>(1,752,195)</b>	<b>-</b>	<b>1,755,356</b>

**Charity**

	Balance at 1 April 2024	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
<b>Unrestricted funds</b>					
<i>General</i>					
Unrestricted income	646,328	180,763	(136,099)	(92,144)	598,848
Make it Better Fundraising	119,035	-	-	-	119,035
Retail Outlet	-	9,250	(4,321)	-	4,929
	<u>765,363</u>	<u>190,013</u>	<u>(140,420)</u>	<u>(92,144)</u>	<u>722,812</u>
<i>Designated</i>					
Pension Deficit Fund	17,656	-	-	(7,803)	9,853
Redundancy Fund	91,604	-	-	-	91,604
Sickpay Fund	10,000	-	-	-	10,000
Property Repair Fund	25,000	-	-	-	25,000
Unfunded Salary Reserve	30,000	-	-	-	30,000
	<u>174,260</u>	<u>-</u>	<u>-</u>	<u>(7,803)</u>	<u>166,457</u>
<b>Total unrestricted funds</b>	<b>939,623</b>	<b>190,013</b>	<b>(140,420)</b>	<b>(99,947)</b>	<b>889,269</b>
<i>Restricted funds</i>					
National Lottery - Awards for All	-	20,000	(20,000)	-	-
CYPSP	33,255	38,874	(113,721)	41,591	-
Domestic Abuse Support Worker	20,294	7,500	-	-	27,794
Dept of Justice	-	25,595	(25,595)	-	-
National Lottery - Dormant Accounts	-	48,255	(48,255)	-	-
Buttle Trust	-	187	(136)	-	51
NHSCT (Family Support)	23,312	79,384	(82,388)	-	20,308
The Gallaher Trust	3,280	-	(3,280)	-	-
Refuge HM Ruth House	34,931	54,854	(54,125)	-	35,660
Refuge (HM)	23,715	94,800	(117,034)	-	1,481
Newtownabbey Council	-	5,000	(5,000)	-	-
NIHE (Floating Support)	-	362,925	(449,975)	87,050	-
Young People (MIB)	21,196	-	-	(21,196)	-
NIHE (Supporting People/Refuge)	2,999	289,143	(292,360)	3,217	2,999
Supporting People Ruth House	5,573	153,273	(159,783)	6,511	5,574
National Lottery Older But No Safer	29,981	55,610	(59,249)	-	26,342
NIHE - PIF	340	-	-	-	340
Probation Board NI - PPRP	6,605	9,000	(4,208)	-	11,397
MEA PCSP	-	18,500	(18,500)	-	-
Hagan Homes - Reconnect Project	22,423	-	(22,438)	15	-
Newtownabbey PCSP	-	1,500	-	-	1,500
White Ribbon NI	-	13,104	(11,595)	(1,508)	-
NIO (Capital)	301,000	-	-	(7,000)	294,000
Big Lottery Fund Peoples Millions (Capital)	42,837	-	-	(996)	41,841
Antrim Borough Council (Capital)	17,114	-	-	(398)	16,716
Big Lottery (EEV - Capital)	6,191	-	-	(144)	6,047
Big Lottery Fund Naomi Centre (Capital)	108,360	-	-	(2,520)	105,840
Ballymena LSP (Capital)	86,000	-	-	(2,000)	84,000
Erkalon Foundation Cornerstone (Capital)	8,600	-	-	(200)	8,400
Energy Efficient Big Lottery (Capital)	3,224	-	-	(69)	3,155
Garfield Weston (Capital)	17,200	-	-	(400)	16,800
General Funds (CS - Capital)	5,956	-	-	(139)	5,817
Northern Trust (Capital)	17,200	-	-	(400)	16,800
Premier Power Ballylumford (Capital)	4,300	-	-	(100)	4,200
PSNI Headquarters (Capital)	9,245	-	-	(215)	9,030
PSNI Antrim (Capital)	4,300	-	-	(100)	4,200
PSNI (Capital)	25,800	-	-	(600)	25,200
Rotary Club (Capital)	86	-	-	(2)	84
Ulster Garden Villages (Capital)	17,200	-	-	(400)	16,800
St James' Place (Capital)	2,150	-	-	(50)	2,100
	<u>904,667</u>	<u>1,277,504</u>	<u>(1,487,642)</u>	<u>99,947</u>	<u>794,476</u>
<b>Total funds</b>	<b>1,844,290</b>	<b>1,467,517</b>	<b>(1,628,062)</b>	<b>-</b>	<b>1,683,745</b>

**Group**

	Balance at 1 April 2023	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>					
<i>General</i>					
Unrestricted income	679,382	80,293	(103,452)	(8,617)	647,606
Onus	69,651	120,321	(111,388)	-	78,584
Make it Better Fundraising	119,035	-	-	-	119,035
NRPF	2,350	-	-	(2,350)	-
	<u>870,418</u>	<u>200,614</u>	<u>(214,840)</u>	<u>(10,967)</u>	<u>845,225</u>

Nationwide - Family First	49,997	-	(49,997)	-	-
Newtownabbey Council	417	12,500	(13,271)	354	-
NIHE (Floating Support)	44,887	301,080	(384,058)	38,091	-
NIHE (Supporting People/Refuge)	154,789	130,149	(280,835)	(1,104)	2,999
Supporting People Ruth House	39,272	110,184	(141,230)	(1,668)	6,558
NIHE Emergency Covid Funds	980	-	(980)	-	-
National Lottery Older But No Safer	12,514	54,668	(37,201)	-	29,981
NIHE - PIF	340	-	-	-	340
Probation Board NI - PPRP	-	11,500	(4,895)	-	6,605
Hagan Homes - Reconnect Project	22,423	-	-	-	22,423
White Ribbon Project	236	-	(236)	-	-
White Ribbon NI	-	40,593	(36,593)	(4,000)	-
NIO (Capital)	308,000	-	-	(7,000)	301,000
Big Lottery Fund Peoples Millions (Capital)	43,834	-	-	(997)	42,837
Antrim Borough Council (Capital)	17,512	-	-	(398)	17,114
Big Lottery (EEV - Capital)	6,335	-	-	(144)	6,191
Big Lottery Fund Naomi Centre (Capital)	110,880	-	-	(2,520)	108,360
Ballymena LSP (Capital)	88,000	-	-	(2,000)	86,000
Enkalon Foundation Cornerstone (Capital)	8,800	-	-	(200)	8,600
Energy Efficient Big Lottery (Capital)	3,293	-	-	(69)	3,224
Garfield Weston (Capital)	17,600	-	-	(400)	17,200
General Funds (CS - Capital)	6,094	-	-	(138)	5,956
Northern Trust (Capital)	17,600	-	-	(400)	17,200
Premier Power Ballylumford (Capital)	4,400	-	-	(100)	4,300
PSNI Headquarters (Capital)	9,460	-	-	(215)	9,245
PSNI Antrim (Capital)	4,400	-	-	(100)	4,300
PSNI (Capital)	26,400	-	-	(600)	25,800
Rotary Club (Capital)	88	-	-	(2)	86
Ulster Garden Villages (Capital)	17,600	-	-	(400)	17,200
St James' Place (Capital)	2,200	-	-	(50)	2,150
	<u>1,210,848</u>	<u>1,004,526</u>	<u>(1,325,114)</u>	<u>15,940</u>	<u>906,200</u>
Total funds	<u>2,190,848</u>	<u>1,084,819</u>	<u>(1,428,566)</u>	<u>-</u>	<u>1,847,101</u>

#### 24. Analysis of net assets between funds Group

	Unrestricted funds	Restricted funds	Total funds at 31
	General		2025
	£	£	£
Tangible fixed assets	447,240	661,030	1,108,270
Current assets	614,338	133,446	747,784
Current liabilities	(100,697)	-	(100,697)
Total net assets	<u>960,881</u>	<u>794,476</u>	<u>1,755,357</u>

#### Charity

	Unrestricted funds	Restricted funds	Total funds at 31
	General		2025
	£	£	£
Tangible fixed assets	447,238	661,031	1,108,269
Current assets	526,839	133,445	660,284
Current liabilities	(84,806)	-	(84,806)
Total net assets	<u>889,271</u>	<u>794,476</u>	<u>1,683,747</u>

#### 25. Related party transactions

During the year, a staff member from Women's Aid ABCLN was seconded to carry out work within Onus. The value recharged to the subsidiary was £5,425, and this was eliminated on consolidation. No profit shedding happened during the financial year.

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Notes to the Financial Statements for the Year Ended 31 March 2025

<i>Designated</i>					
Pension Deficit Fund	22,629	-	-	(4,973)	17,656
Redundancy Fund	91,604	-	-	-	91,604
Sickpay Fund	10,000	-	-	-	10,000
Property Repair Fund	25,000	-	-	-	25,000
Unfunded Salary Reserve	30,000	-	-	-	30,000
	<u>179,233</u>	-	-	<u>(4,973)</u>	<u>174,260</u>
Total unrestricted funds	<u>1,049,651</u>	<u>200,614</u>	<u>(214,840)</u>	<u>(15,940)</u>	<u>1,019,485</u>

<i>Restricted funds</i>					
BBC Children in Need	2,531	24,701	(27,232)	-	-
CYPSP	51,964	53,360	(72,069)	-	33,255
Young People (MIB)	21,196	-	-	-	21,196
Covid Emergency Funds	1,021	-	(1,021)	-	-
Domestic Abuse Support Worker	12,794	7,500	-	-	20,294
Buttle Trust	1,403	16,827	(18,230)	-	-
NHSCT (Family Support)	16,192	72,162	(65,043)	-	23,311
The Gallaher Trust	11,322	15,000	(23,042)	-	3,280
Refuge HM Ruth House	53,924	54,470	(55,482)	(17,432)	35,480
Refuge (HM)	20,150	99,832	(113,699)	17,432	23,715
Nationwide - Family First	49,997	-	(49,997)	-	-
Newtownabbey Council	417	12,500	(13,271)	354	-
NIHE (Floating Support)	44,887	301,080	(384,058)	38,091	-
NIHE (Supporting People/Refuge)	154,789	130,149	(280,835)	(1,104)	2,999
Supporting People Ruth House	39,272	110,184	(141,230)	(1,668)	6,558
NIHE Emergency Covid Funds	980	-	(980)	-	-
National Lottery Older But No Safer	12,514	54,668	(37,201)	-	29,981
NIHE - PIF	340	-	-	-	340
Probation Board NI - PPRP	-	11,500	(4,895)	-	6,605
Hagan Homes - Reconnect Project	22,423	-	-	-	22,423
White Ribbon Project	236	-	(236)	-	-
White Ribbon NI	-	40,593	(36,593)	(4,000)	-
NIO (Capital)	308,000	-	-	(7,000)	301,000
Big Lottery Fund Peoples Millions (Capital)	43,834	-	-	(997)	42,837
Antrim Borough Council (Capital)	17,512	-	-	(398)	17,114
Big Lottery (EEV - Capital)	6,335	-	-	(144)	6,191
Big Lottery Fund Naomi Centre (Capital)	110,880	-	-	(2,520)	108,360
Ballymena LSP (Capital)	88,000	-	-	(2,000)	86,000
Enkalon Foundation Cornerstone (Capital)	8,800	-	-	(200)	8,600
Energy Efficient Big Lottery (Capital)	3,293	-	-	(69)	3,224
Garfield Weston (Capital)	17,600	-	-	(400)	17,200
General Funds (CS - Capital)	6,094	-	-	(138)	5,956
Northern Trust (Capital)	17,600	-	-	(400)	17,200
Premier Power Ballylumford (Capital)	4,400	-	-	(100)	4,300
PSNI Headquarters (Capital)	9,460	-	-	(215)	9,245
PSNI Antrim (Capital)	4,400	-	-	(100)	4,300
PSNI (Capital)	26,400	-	-	(600)	25,800
Rotary Club (Capital)	88	-	-	(2)	86
Ulster Garden Villages (Capital)	17,600	-	-	(400)	17,200
St James' Place (Capital)	2,200	-	-	(50)	2,150
	<u>1,210,848</u>	<u>1,004,526</u>	<u>(1,325,114)</u>	<u>15,940</u>	<u>906,200</u>
Total funds	<u>2,260,499</u>	<u>1,205,140</u>	<u>(1,539,954)</u>	<u>-</u>	<u>1,925,685</u>

Charity

	Balance at 1 April 2023	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
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Unrestricted funds

*General*

Unrestricted income	679,382	80,293	(103,452)	(8,617)	647,606
Make it Better Fundraising	119,035	-	-	-	119,035
NRPF	2,350	-	-	(2,350)	-
	<u>800,767</u>	<u>80,293</u>	<u>(103,452)</u>	<u>(10,967)</u>	<u>766,641</u>

*Designated*

Pension Deficit Fund	22,629	-	-	(4,973)	17,656
Redundancy Fund	91,604	-	-	-	91,604
Sickpay Fund	10,000	-	-	-	10,000
Property Repair Fund	25,000	-	-	-	25,000
Unfunded Salary Reserve	30,000	-	-	-	30,000
	<u>179,233</u>	-	-	<u>(4,973)</u>	<u>174,260</u>
Total unrestricted funds	<u>980,000</u>	<u>80,293</u>	<u>(103,452)</u>	<u>(15,940)</u>	<u>940,901</u>

*Restricted funds*

BBC Children in Need	2,531	24,701	(27,232)	-	-
CYPSP	51,964	53,360	(72,069)	-	33,255
Young People (MIB)	21,196	-	-	-	21,196
Covid Emergency Funds	1,021	-	(1,021)	-	-
Domestic Abuse Support Worker	12,794	7,500	-	-	20,294
Buttle Trust	1,403	16,827	(18,230)	-	-
NHSCT (Family Support)	16,192	72,162	(65,043)	-	23,311
The Gallaher Trust	11,322	15,000	(23,042)	-	3,280
Refuge HM Ruth House	53,924	54,470	(55,482)	(17,432)	35,480
Refuge (HM)	20,150	99,832	(113,699)	17,432	23,715

**Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey**

Northern Ireland - Charity number 105905

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# Accounts

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Company registration number: NI054434

Charity registration number: NIC105905

# **Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey**

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

M.B. McGrady Co  
Chartered Accountants Registered Auditors  
Suite 2B Cadogan House  
322 Lisburn Road  
Belfast  
Co. Antrim  
BT9 6GH

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

**Trustees**

Anne McAllister (Resigned 12 June 2024)  
Jackie Fisher  
Lisa Harris (Resigned 12 December 2024)  
Janice Hagan  
Valerie Morris  
Jenni McQuoid  
Brenda Leslie (Resigned 1 December 2024)  
Tahnee McCorry (Appointed 26 July 2024, resigned 12 December 2024)  
Heather Leitch (Appointed 26 July 2024)  
Moira McMurray (Resigned 13 March 2024)

**Charity Registration Number** NIC105905

**Company Registration Number** NI054434

The charity is incorporated in Northern Ireland.

**Registered Office**

The Naomi Centre  
2 Cullybackey Road  
Ballymena  
Co. Antrim  
BT43 5DF

**Principal Office**

The Naomi Centre  
2 Cullybackey Road  
Ballymena  
Co. Antrim  
BT43 5DF

**Auditor**

M.B. McGrady & Co  
Chartered Accountants & Registered Auditors  
Suite 2B Cadogan House  
322 Lisburn Road  
Belfast  
Co. Antrim  
BT9 6GH

**Solicitors**

James Ballentine & Sons  
Bank Buildings  
The Pentagon  
Ballymena  
BT43 5LL

**Bankers**

Danske Bank  
1-2 Broadway  
Ballymena  
BT43 6EA

**Achievements and Performance**

**Annual Summary 2023/24**

**Activities 2023/24**

We welcomed new CEO, Gillian Creevy, into the organisation this year and launched a new strategic plan, with a focus on 'elevating' eight major aspects of our work: Staff, Service Delivery, Income Generation, Communications, Premises, Volunteering, Governance and Influence.

Staff: A new *Domestic Abuse Specialist* (DAS) role has been formally established, fully recognising the unique and specialist nature of ABCLN Practitioners. Specialist, accredited training - a *Level 3* Certificate in Preventing and Tackling Domestic Abuse - developed by WA Federation NI, will be rolled out in two tranches to all DAS over the next two years.

A full review of staff pay and conditions has been undertaken.

Service Delivery: This year we have seen an increase in the total number of women supported by ABCLN as well as an increase in those accessing our *Floating Support* service and attending specialist classes. We have, regrettably, experienced a reduction in the number of children and young people we have been able to support. This is a direct result of funding issues and is causing concern. We will aim to make this aspect of our work a priority in the coming year – especially in terms of our work within schools.

	2023/24	2022/23
1. Total number of women supported by Women's Aid ABCLN	1,547	1,449
2. Total number of children and young people receiving support	335	723
3. Women and children accommodated in our Refuges	81 women 42 children	89 women 31 children
4. Women accessing our <i>Floating Support Service</i>	1,317	1,291
5. Women attending Classes and Drop-in sessions	615	290
6. Specialist one-to-one sessions delivered	2,812	3,007
7. Information and support calls received and managed	60,899	54,128

Across Northern Ireland there were 32,763 domestic abuse incidents recorded by the PSNI during this year; the third highest level recorded since data collection commenced in 2004/05. There were 19,954 domestic abuse crimes recorded across the same period and 3 domestic abuse homicides.

The PSNI report receiving a call regarding domestic abuse incident *every 16 minutes*.

Income Generation: A new Business Development Manager role has been created with funding secured via the *Dormant Accounts NI Scheme*. The process has commenced to recruit an experienced manager with income generation expertise who will be tasked with developing new corporate relationships and enhancing an already vibrant programme of community fundraising. A fundraising target of £350,000 will be set for 2024/25.

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Strategic Report for the Year Ended 31 March 2024

Communications: Strong, consistent core messages continue to be embedded within our website, press and social media – and within our awareness-raising and training material.

In response to a request from the PSNI, we designed and produced new '*Contact Us*' cards for discreet use by PSNI Officers on call-out to domestic abuse incidents.

Premises: We initiated a full structural survey of our Naomi House and Grace House premises and subsequently engaged a quantity surveyor to compile a Scope of Works to facilitate a tendering process for essential repairs to both buildings next year.

We completed a programme of refurbishment in The Cornerstone with funding received from AllState and will commence a similar programme in our Virginia House refuge next year.

Volunteering: new job descriptions were created for volunteering roles in Refuge, RECONNECT groupwork and for Court Support. Recruitment has been successful, with 40 volunteers now active across the organisation. The Volunteer Handbook has been reviewed and updated.

Governance: new budgetary reporting mechanisms have been introduced this year and will continue to be refined.

#### Looking forward to 2024/25

We will aim to:

1. Deliver specialist Level III training to Domestic Abuse Specialists with 2+ years' service
2. Introduce the new role of OBNS Domestic Abuse Specialist - to support 'older' women through our Older But No Safer (OBNS) Programme
3. Deliver **Mandatory Core Training** including:
  - Safeguarding Children
  - Adult Safeguarding and Protection
  - Health and Safety
  - Data Protection
4. Refurbish the interior of Virginia House
5. Produce a joint WA ABCLN/CMU business case to deliver our *Family First Programme* across the whole of the Northern Trust.
6. Deliver a revised *Heading for Healthy Relationships* workshop to all Year 11 pupils across our region.
7. Design a new awareness-raising campaign with the aim of reaching women at a much earlier stage of their domestic abuse experience
8. Produce a new '*Helpful Handbook*' to provide details of all services offered by ABCLN
9. Meet/exceed an Income Generation target of £350,000
10. Complete a Board-level *Skills Audit*

As ever, Women's Aid ABCLN will continue to provide a holistic service to women and children affected by all forms of domestic abuse and will remain totally committed to meet our vision to eradicate domestic abuse.

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Strategic Report for the Year Ended 31 March 2024

**Financial review**

Group Income in the year was £1,203,639 and group expenditure totalled £1,543,453 giving a group deficit of £339,814. Total funds for the group held at 31st March 2024 were £1,920,686. £906,201 of the total funds are restricted and are not available for the general purposes of the group at the end of the reporting period. Group unrestricted and designated reserves totalled £1,014,485 at the close of the period.

Charity Income in the year was £1,084,818 and expenditure totalled £1,428,566 giving a deficit of £343,748. Total funds held at 31st March 2024 were £1,847,101. £906,201 of the total funds are restricted and are not available for the general purposes of the charity at the end of the reporting period. Unrestricted and designated reserves totalled £940,900 at the close of the period.

In March 2024, the charity returned £235,948 of historic grant funding to NIHE Supporting People. This amount was presented within the opening restricted funds balance, however these monies were not available for use by the charity. The returned funds are recorded as a reduction in income from Supporting People in the current year.

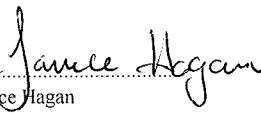
**Policy on reserves**

It is the Charity's policy to maintain unrestricted reserves equal to 3 months running costs. In 2024, that value is £357,142. The Unrestricted and designated reserves total £940,900 for 2024 which is equivalent just over 8 months running costs.

**Principal funding sources**

The charity receives donations from private individuals and income from fundraising activities. The principle funding sources for the charity are from grant making bodies and contract income from NIHE & NHSCT. All funds received are detailed within this report.

The strategic report was approved by the trustees of the charity on 30 January 2025 and signed on its behalf by:

  
.....  
Janice Hagan  
Trustee

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2024.

### **Objectives and activities**

#### *Objects and aims*

The purpose of Women's Aid ABCLN is to provide a holistic service to women and children affected by all forms of domestic violence; to educate, challenge and co-operate with external agencies and the wider community with a vision to eradicate domestic violence.

The core aims are:

1. To provide services and temporary refuge to women and children suffering domestic violence, be that emotional, physical, financial, verbal or sexual abuse.
2. To empower and enable women to determine their own future.
3. To recognise, respond and care for the emotional needs of children and young people.
4. To offer support and guidance to any woman who asks for it, both in refuge and in her own community
5. To educate, inform and challenge the public, the media, police, courts, social services and other authorities about the prevalence and effects of domestic violence. We will always be mindful that domestic violence is a direct result of the general position of women in our society and perpetrators' decisions to meet their own needs without negotiation because they believe that they are entitled to.

Domestic violence is a breach of human rights.

#### *Public benefit*

The direct benefits flowing from our organisation's purposes: Relief of those in need is achieved through providing services for women, children and young people impacted upon by domestic violence. This prevents homelessness, poverty, and educational underachievement. Our work in providing training and support to other agencies, groups and communities educates and empowers responses relevant to the needs of these victims. The benefits above are demonstrated through the 'journey travelled model' of weekly and monthly review of support plans, follow up calls and meetings for all service users. Need for the service is evidenced by continued improvement within the organisation, new services offered and the high number of referrals to our service. With reference to all purposes, there is no harm or possibility of harm outweighed by the benefit.

The charity's beneficiaries are women, children and young people affected by domestic violence in the five areas our charity covers, Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey. In respect of "private beneficiaries", there are paid staff integral to provision of services to beneficiaries. The benefit derived by these members of staff, in the form of wages, is incidental to provision of service to beneficiaries. Service to beneficiaries could not be delivered without paid staff, and the purposes of the charity could not be attained. Payment of wages does not form a purpose in its own right and is justifiable and reasonable. Trustees ensure that payment of wages to staff is directly related to and only for enacting the stated purposes and attaining the desired goals for the advantage of beneficiaries.

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Trustees' Report

The trustees confirm that they have complied with the requirements of section 2 of the Charities Act (Northern Ireland) 2008 to have due regard to the public benefit guidance published by the Charity Commission for Northern Ireland.

**Structure, governance and management**

*Nature of governing document*

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey is a Company Limited by Guarantee, governed by a Memorandum and Articles of Association (NI054434) and registered as a charity with the Charities Commission for Northern Ireland, NIC105905.

It is governed by a voluntary Management Committee which is responsible for strategic planning and decision making, financial governance and probity and have employment responsibility for all staff. Volunteering opportunities within the organisation are openly advertised through a wide range of media outlets. All volunteers complete a mandatory training programme, are subject to a six-month probationary period and complete a comprehensive induction process. Those volunteers who are to be appointed to the Management Committee receive specialist training to assist them to fulfil their roles in relation to governance of the organisation

*Recruitment and appointment of trustees*

Members to the Management Committee are proposed at the annual general meeting. Office bearers are elected at the first Management Committee meeting following the annual general meeting.

*Arrangements for setting key management personnel remuneration*

Setting pay and remuneration of the charity's key management personnel is managed through using benchmarking to set appropriate levels and through resources available to the organisation from funding sources. This is carried out by the board as and when required.

*Organisational structure*

The day-to-day management and operation of the activities are carried out by a staff team, led by the CEO and Management Team, who also report regularly to the Committee. Operational volunteers contribute to the day to day activities of the charity and their contribution is invaluable to the charity meeting its aims and objectives.

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Trustees' Report

**Principal Risks and Uncertainties**

*Objectives and policies*

The group's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the group's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The group does not use derivative financial instruments for speculative purposes.

*Cash flow risk*

The group's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The group uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

*Credit risk*

The group's principal financial assets are bank balances and cash, trade and other receivables, and investments.

The group's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The group has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

*Liquidity risk*

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the group uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

*Going Concern*

The trustees believe that the charity will continue as a going concern. Funders have shown themselves to be supportive, flexible and adaptive to the current situation which is an invaluable help to the women's aid community. The organisation continues to work in partnership with government bodies and agencies in terms of developing a longer term strategy to support victims of domestic violence.

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Trustees' Report

**Statement of trustees' responsibilities**

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

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the parent charitable company and the group and of the incoming resources and application of resources, including its income and expenditure, of the charitable group for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the parent charitable company will continue in business.

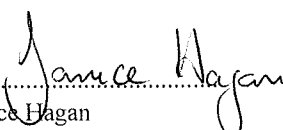
The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the parent charitable company and the group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible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

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

**Disclosure of information to auditor**

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

The annual report was approved by the trustees of the charity on 30 January 2025 and signed on its behalf by:

  
.....  
Janice Hagan  
Trustee

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Independent Auditor's Report to the Members of Women's Aid Antrim, Ballymena, Carrickfergus, Larne and  
Newtownabbey

**Opinion**

We have audited the financial statements of Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey (the 'charitable parent company') and its subsidiaries (the 'group') for the year ended 31 March 2024, which comprise the Consolidated Statement of Financial Activities, Consolidated Balance Sheet, Balance Sheet, Consolidated Statement of Cash Flows, Statement of Cash Flows and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

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

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

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

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Independent Auditor's Report to the Members of Women's Aid Antrim, Ballymena, Carrickfergus, Larne and  
Newtownabbey

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Opinion on other matter prescribed by the Companies Act 2006**

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

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

**Matters on which we are required to report by exception**

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

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

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

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 10), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Auditor responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Independent Auditor's Report to the Members of Women's Aid Antrim, Ballymena, Carrickfergus, Larne and  
Newtownabbey

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

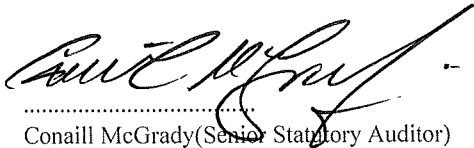
Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities to detect material misstatements related to irregularities, including fraud. Below is a detailed explanation of the extent to which our procedures are capable of detecting irregularities, including fraud. Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, involved several steps. The engagement partner ensured that the engagement team collectively possessed the appropriate competence, capabilities, and skills to identify or recognise non-compliance with applicable laws and regulations. We identified the laws and regulations relevant to the charitable company through discussions with directors and other management, as well as by applying our commercial knowledge and experience in the charitable sector in Northern Ireland. Identified laws and regulations were communicated regularly within the audit team, which remained vigilant for instances of non-compliance throughout the audit process. To assess the susceptibility of the company's financial statements to material misstatement, we obtained an understanding of how fraud might occur. This involved making inquiries of management regarding areas they considered susceptible to fraud, as well as their knowledge of actual, suspected, or alleged fraud. We also reviewed the internal controls in place to mitigate the risks of fraud and non-compliance with laws and regulations. To address the risk of fraud through management bias and override of controls, we performed analytical procedures to identify unusual or unexpected relationships, tested journal entries to identify unusual transactions, assessed whether judgments and assumptions made during the preparation of financial statements indicated potential bias, and investigated the rationale behind significant or unusual transactions. In response to the risk of irregularities and non-compliance with laws and regulations, we designed and implemented procedures that included agreeing financial statement disclosures to the underlying supporting documentation, reviewing the minutes of meetings held by those charged with governance, inquiring of management regarding actual and potential litigation or claims, and examining correspondence with HMRC. It is important to note that there are inherent limitations in our audit procedures. The more removed a law or regulation is from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit our procedures to identifying non-compliance with laws and regulations to inquiries of directors and management, and to the inspection of regulatory and legal correspondence, if any. Material misstatements caused by fraud can be more difficult to detect than those caused by error, as they may involve deliberate concealment or collusion.

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Independent Auditor's Report to the Members of Women's Aid Antrim, Ballymena, Carrickfergus, Larne and  
Newtownabbey

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

**Use of our report**

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



Conaill McGrady (Senior Statutory Auditor)  
For and on behalf of M.B. McGrady & Co, Statutory Auditor

Suite 2B Cadogan House  
322 Lisburn Road  
Belfast  
Co. Antrim  
BT9 6GH

30 January 2025

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Consolidated Statement of Financial Activities for the Year Ended 31 March 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	46,739	-	46,739
Charitable activities	4	13,500	988,881	1,002,381
Income from Trading Subsidiary	5	120,321	-	120,321
Investment income	6	3,127	-	3,127
Other income	7	15,427	15,644	31,071
		<hr/>		
Total income		199,114	1,004,525	1,203,639
<b>Expenditure on:</b>				
Costs of generating donations and legacies	8	-	(7,350)	(7,350)
Costs of trading activities	5	(108,964)	-	(108,964)
Staff Costs	14	(51,740)	(966,885)	(1,018,625)
Charitable activities	9	(22,534)	(353,688)	(376,222)
Other expenditure	10	(30,102)	-	(30,102)
		<hr/>		
Total expenditure		(213,340)	(1,327,923)	(1,541,263)
Net expenditure		(14,226)	(323,398)	(337,624)
Transfers between funds		(15,940)	15,940	-
		<hr/>		
Net movement in funds		(30,166)	(307,458)	(337,624)
<b>Reconciliation of funds</b>				
Total funds brought forward		1,049,651	1,210,849	2,260,500
		<hr/>		
Total funds carried forward	23	1,019,485	903,391	1,922,876
		<hr/>		
	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	61,857	-	61,857
Charitable activities	4	25,759	1,351,929	1,377,688
Other trading activities	5	125,761	-	125,761
Investment income	6	2,477	-	2,477
Other income	7	16,050	12,989	29,039
		<hr/>		
Total income		231,904	1,364,918	1,596,822
		<hr/>		

The notes on pages 21 to 36 form an integral part of these financial statements.

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Consolidated Statement of Financial Activities for the Year Ended 31 March 2024

<b>Expenditure on:</b>				
Costs of generating donations and legacies	8	(1,692)	(5,247)	(6,939)
Costs of trading activities	5	(119,348)	-	(119,348)
Staff Costs	14	(51,284)	(990,476)	(1,041,760)
Charitable activities	9	(55,661)	(318,449)	(374,110)
Other expenditure	10	(36,016)	-	(36,016)
		<hr/>		
Total expenditure		(264,001)	(1,314,172)	(1,578,173)
		<hr/>		
Net income		(32,097)	50,746	18,649
Transfers between funds		27,973	(27,973)	-
		<hr/>		
Net movement in funds		(4,124)	22,773	18,649
<b>Reconciliation of funds</b>				
Total funds brought forward		1,053,774	1,188,076	2,241,850
		<hr/>		
Total funds carried forward	23	1,049,650	1,210,849	2,260,499
		<hr/>		

All of the group's activities derive from continuing operations during the above two periods.

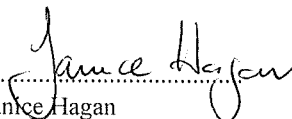
The funds breakdown for 2024 & 2023 is shown in note 23.

The notes on pages 21 to 36 form an integral part of these financial statements.

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
(Registration number: NI054434)  
Consolidated Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	17	1,137,448	1,156,425
<b>Current assets</b>			
Debtors	19	64,480	56,361
Cash at bank and in hand		793,101	1,173,035
		<hr/>	<hr/>
		857,583	1,229,398
Creditors: Amounts falling due within one year	20	(72,155)	(125,324)
		<hr/>	<hr/>
Net current assets		785,428	1,104,074
		<hr/>	<hr/>
Net assets		1,922,876	2,260,499
		<hr/>	<hr/>
<b>Funds of the group:</b>			
<b>Restricted income funds</b>			
Restricted funds		903,391	1,210,849
<b>Unrestricted income funds</b>			
Unrestricted funds		939,401	976,629
Other reserves		80,084	73,021
		<hr/>	<hr/>
Total unrestricted funds		1,019,485	1,049,650
		<hr/>	<hr/>
Total funds	23	1,922,876	2,260,499
		<hr/>	<hr/>

The financial statements on pages 21 to 36 were approved by the trustees, and authorised for issue on 30 January 2025 and signed on their behalf by:

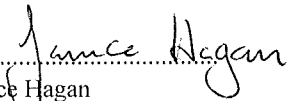
  
 .....  
 Janice Hagan  
 Trustee

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
(Registration number: NI054434)  
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	17	1,137,450	1,156,427
<b>Current assets</b>			
Debtors	19	43,062	30,554
Cash at bank and in hand		730,369	1,103,875
		773,431	1,134,429
Creditors: Amounts falling due within one year	20	(66,590)	(100,008)
Net current assets		706,841	1,034,421
Net assets		1,844,291	2,190,848
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		903,391	1,210,848
<b>Unrestricted income funds</b>			
Unrestricted funds		940,900	980,000
Total funds	23	1,844,291	2,190,848

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 21 to 36 were approved by the trustees, and authorised for issue on 30 January 2025 and signed on their behalf by:

.....   
Janice Hagan  
Trustee

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Consolidated Statement of Cash Flows for the Year Ended 31 March 2024

	Note	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Net cash(expenditure)/income		(337,624)	59,019
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation	9,10	29,179	27,481
Investment income	6	(3,127)	(2,477)
		<u>(311,572)</u>	<u>84,023</u>
<b>Working capital adjustments</b>			
(Increase)/decrease in debtors	19	(8,122)	32,258
(Decrease)/increase in creditors	20	(39,931)	(34,600)
(Decrease)/increase in deferred income	20	(13,234)	7,397
		<u>(372,859)</u>	<u>89,078</u>
Net cash flows from operating activities		<u>(372,859)</u>	<u>89,078</u>
<b>Cash flows from investing activities</b>			
Interest receivable and similar income	6	3,127	2,477
Purchase of tangible fixed assets	17	(10,202)	(5,176)
		<u>(7,075)</u>	<u>(2,699)</u>
Net cash flows from investing activities		<u>(7,075)</u>	<u>(2,699)</u>
Net(decrease)/increase in cash and cash equivalents		(379,934)	86,379
Cash and cash equivalents at 1 April		<u>1,173,035</u>	<u>1,086,656</u>
Cash and cash equivalents at 31 March		<u>793,101</u>	<u>1,173,035</u>

All of the cash flows are derived from continuing operations during the above two periods.

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Statement of Cash Flows for the Year Ended 31 March 2024

	Note	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Net cash(expenditure)/income		(346,558)	22,641
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation	9,10	29,179	27,481
Investment income	6	(3,127)	(2,477)
		<u>(320,506)</u>	<u>47,645</u>
<b>Working capital adjustments</b>			
(Increase)/decrease in debtors	19	(12,508)	34,349
Decrease in creditors	20	(20,184)	(12,075)
(Decrease)/increase in deferred income	20	(13,234)	7,397
		<u>(366,432)</u>	<u>77,316</u>
Net cash flows from operating activities		<u>(366,432)</u>	<u>77,316</u>
<b>Cash flows from investing activities</b>			
Interest receivable and similar income	6	3,127	2,477
Purchase of tangible fixed assets	17	(10,202)	(5,176)
		<u>(7,075)</u>	<u>(2,699)</u>
Net cash flows from investing activities		<u>(7,075)</u>	<u>(2,699)</u>
Net(decrease)/increase in cash and cash equivalents		(373,507)	74,617
Cash and cash equivalents at 1 April		<u>1,103,875</u>	<u>1,029,259</u>
Cash and cash equivalents at 31 March		<u>730,369</u>	<u>1,103,875</u>

The notes on pages 21-36 form an integral part of these financial statements.

## 1. Charity status

The charity is limited by share capital, incorporated in Northern Ireland.

The address of its registered office is:

The Naomi Centre  
2 Cullybackey Road  
Ballymena  
Co. Antrim  
BT43 5DF

The principal place of business is:

The Naomi Centre  
2 Cullybackey Road  
Ballymena  
Co. Antrim  
BT43 5DF

These financial statements were authorised for issue by the trustees on 30 January 2025.

## 2. Accounting policies

### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

### Income from trading subsidiary

The trading subsidiary, Onus (NI) Ltd, income is summarised on the group statement of financial activities and detailed in note 5 to the accounts.

### Basis of preparation

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey 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 notes.

### Basis of consolidation

The consolidated financial statements consolidate the financial statements of the charity and its subsidiary undertakings drawn up to 31 March 2024.

No statement of financial activities is presented for the charity as permitted by section 408 of the Companies Act 2006. The charity made a loss. A subsidiary is an entity controlled by the charity. Control is achieved where the charity has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

The results of subsidiaries acquired or disposed of during the year are included in the statement of financial activities from the effective date of acquisition or up to the effective date of disposal, as appropriate. Where necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with those used by the group.

The purchase method of accounting is used to account for business combinations that result in the acquisition of subsidiaries by the group. The cost of a business combination is measured as the fair value of the assets given, equity instruments issued and liabilities incurred or assumed at the date of exchange, plus costs directly attributable to the business combination. Identifiable assets acquired and liabilities and contingent liabilities assumed in a business combination are measured initially at their fair values at the acquisition date. Any excess of the cost of the business combination over the acquirer's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities recognised is recorded as goodwill.

Inter-company transactions, balances and unrealised gains on transactions between the charity and its subsidiaries, which are related parties, are eliminated in full.

Intra-group losses are also eliminated but may indicate an impairment that requires recognition in the consolidated financial statements.

#### **Going concern**

The trustees believe that the charity will continue as a going concern. Funders have shown themselves to be supportive, flexible and adaptive to the current situation which is an invaluable help to the women's aid community. The organisation continues to work in partnership with government bodies and agencies in terms of developing a longer term strategy to support victims of domestic violence.

#### **Income and endowments**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

#### **Donations and legacies**

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### **Deferred income**

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

#### **Investment income**

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### **Raising funds**

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### **Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Foreign exchange**

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the group.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

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

#### **Pensions and other post retirement obligations**

The group operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the group has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

#### **Financial instruments**

##### ***Classification***

Financial assets and financial liabilities are recognised when the group becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the group after deducting all of its liabilities.

**Recognition and measurement**

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the group intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the group transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the group, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

**Investments**

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

**Fair value measurement**

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

**3. Income from donations and**

	Unrestricted funds	Total	Total
	General	2024	2023
	£	£	£
Donations and legacies;			
Donations from individuals	46,739	46,739	103,728
	<u>46,739</u>	<u>46,739</u>	<u>103,728</u>

**4. Income from charitable activities**

	Unrestricted funds	Restricted funds	Total	Total
	General	funds	2024	2023
	£	£	£	£
Charitable Activities	30,427	1,004,525	1,034,952	1,406,727
	<u>30,427</u>	<u>1,004,525</u>	<u>1,034,952</u>	<u>1,406,727</u>

## 5. Income from other trading

Registered address of Subsidiary:  
Ballymena Business Centre  
51 Church Street  
Ballymena  
BT43 6DF

Onus (NI) Limited	2024	2023
	£	£
Trading income;		
Turnover	120,321	165,761
Staff Costs	(93,511)	(91,953)
Administrative expenses	(16,952)	(28,895)
Tax on profit/(loss)	(923)	(8,534)
	<u>8,935</u>	<u>36,379</u>

2023's income includes a donation of £40,000 from the charity parent to the subsidiary. The administrative expenses include a charge of £1,500 in both years from the charity to Onus in respect of administration support, which has been eliminated on consolidated per SORP guidance. In addition to the transactions above, Onus (NI) Limited made a distribution of £40,371 to the charity, Women's Aid ABCLN, in 2023.

Aggregate Share Capital and Reserves	<u>78,584</u>	<u>69,652</u>
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## 6. Investment income

	Unrestricted funds	Total	Total
	General	2024	2023
	£	£	£
Interest receivable on bank deposits	3,127	3,127	2,477

## 7. Other income

	Unrestricted funds	Total	Total
	General	2024	2023
	£	£	£
Rental income	12,750	12,750	12,750

## 8. Expenditure on raising funds

### a) Costs of generating donations and legacies

	Restricted funds	Total	Total
		2024	2023
		£	£
Marketing and publicity	7,350	7,350	6,939
	Direct costs	Allocated	Total 2023
	£	support costs	£
		£	
Costs of generating donations and legacies	855	6,495	6,939

9. Expenditure on charitable activities

Charity

		Unrestricted funds	Restricted funds	Total	Total
	Note	General	funds	2024	2023
		£	£	£	£
Charitable Activities		18,745	301,154	319,899	366,117
Staff costs		51,740	966,885	1,018,625	1,041,760
Allocated support costs		2,049	38,819	40,868	37,657
Governance costs	11	3,944	11,511	12,645	10,336
		<u>76,478</u>	<u>1,318,369</u>	<u>1,392,037</u>	<u>1,455,870</u>

	Activity undertaken directly	Activity support costs	Total 2024	Total 2023
	£	£	£	£
Employment & Volunteer Costs	1,020,740	1,961	1,022,701	1,047,499
Establishment Costs	180,107	7,803	187,910	170,782
Repairs & Maintenance	19,002	4,196	23,198	36,541
Office Expenses	30,860	9,858	40,718	33,137
Printing, Postage & Stationery	4,267	969	5,236	5,519
Subscriptions & Donations	720	930	1,650	46,252
Classes & Activities	12,208	55	12,263	13,379
Sundry & Other Costs	39,278	-	39,278	43,903
Cleaning	12,398	1,817	14,215	12,219
Travel & Subsistence	17,737	2,745	20,482	18,733
Advertising and promotion	1,500	200	1,700	1,500
Legal and professional costs	995	6,856	7,851	12,240
Bad Debt expense	630	-	630	2,376
Depreciation of tangible fixed assets	29,179	-	29,179	27,482
Bank Fees	131	1,429	1,560	1,456
	<u>1,369,752</u>	<u>38,819</u>	<u>1,408,571</u>	<u>1,473,018</u>

£103,452 (2023: £123,029) of the above expenditure was attributable to unrestricted funds and £1,305,119 (2023: £1,349,988) to restricted funds.

10. Other expenditure

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Depreciation, amortisation and other similar costs	29,179	29,179	27,482
	<u>29,179</u>	<u>29,179</u>	<u>27,482</u>

11. Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Audit fees: Audit of the financial statements	1,231	6,929	8,160	3,850
Other governance costs	2,713	4,582	7,295	6,486
	<u>3,944</u>	<u>11,511</u>	<u>15,455</u>	<u>10,336</u>

12. Net incoming/outgoing resources

Net(outgoing)/incoming resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	<u>29,179</u>	<u>27,482</u>

13. Trustees remuneration and

No trustees, nor any persons connected with them, have received any remuneration from the group during the year.

**14. Staff costs**

The aggregate payroll costs were as follows:

	2024	2023
	£	£
<b>Staff costs during the year were:</b>		
Wages and salaries	880,429	871,801
Social security costs	71,632	74,829
Pension costs	56,889	54,928
Compensation payments	-	30,000
Other staff costs	9,675	10,202
	<u>1,018,625</u>	<u>1,041,760</u>

The number of employees whose emoluments fell within the following bands was:

	2024	2023
	No	No
£0 - £10,000	9	8
£10,001 - £20,000	18	21
£20,001 - £30,000	16	17
£30,001 - £40,000	4	3
£40,001 - £50,000	1	-
Over £60,000	1	1
	<u>49</u>	<u>50</u>

One employee received benefits (excluding employer pension costs) of more than £60,000 during the year.

The CEO received emoluments of £69,040 (2023: £65,801)

The total employee benefits of the key management personnel of the group were £167,153 (2023: £163,663).

The charity considers its key management personnel to be the CEO, Finance Manager and the Area Manager

**15. Auditors' remuneration**

	2024	2023
	£	£
Audit of the financial statements	<u>8,160</u>	<u>3,850</u>

**16. Taxation**

The group combines a charity and a trading subsidiary. The charity is registered as such and is therefore exempt from taxation, however the trading subsidiary is subject to corporation tax at the prevailing rates.

17. Tangible fixed assets  
Group

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 April 2023	1,309,398	180,267	1,489,665
Additions	3,710	6,492	10,202
At 31 March 2024	1,313,108	186,759	1,499,867
<b>Depreciation</b>			
At 1 April 2023	156,853	176,385	333,238
Charge for the year	26,262	2,917	29,179
At 31 March 2024	183,115	179,302	-
<b>Net book value</b>			
At 31 March 2024	1,129,993	7,457	1,137,450
At 31 March 2023	1,152,545	3,882	1,156,427

Charity

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 April 2023	1,309,398	178,510	1,487,908
Additions	3,710	6,492	10,202
At 31 March 2024	1,313,108	185,002	1,498,110
<b>Depreciation</b>			
At 1 April 2023	156,853	174,628	331,481
Charge for the year	26,262	2,917	29,179
At 31 March 2024	183,115	177,545	360,660
<b>Net book value</b>			
At 31 March 2024	1,129,993	7,457	1,137,450
At 31 March 2023	1,152,545	3,882	1,156,427

18. Investments

	Subsidiary Undertaking Shares £
<b>Cost</b>	
At 31st March 2023 and 31st March 2024	2
<b>Carrying amount</b>	
At 31st March 2024	2
At 31st March 2023	2

18.1. Holdings in subsidiary undertakings

Name	Company Registration Number	Details of Investment	Proportion held by charity
Onus (NI) Limited	NI065189	Ordinary	100%

The aggregate amount of capital and reserves and the results of these undertakings for the last relevant financial year were as follows:

Name	Year Ended	Capital and Reserves (£)	Profit/(loss) (£)
Onus (NI) Limited	31st March 2024	73,588	5,473

**19. Debtors**

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Trade debtors	50,428	44,762	29,010	18,955
Prepayments	4,404	3,591	4,404	3,591
Other debtors	9,648	8,008	9,648	8,008
	<u>64,480</u>	<u>56,361</u>	<u>43,062</u>	<u>30,555</u>

Group debtors includes £Nil (2023: £Nil) receivable after more than one year.

Charity debtors includes £Nil (2023: £Nil) receivable after more than one year.

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

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Trade creditors	10,925	38,012	10,201	25,048
Trading subsidiary corporation tax payable	923	8,534	-	-
Other taxation and social security	20,161	33,532	17,787	31,187
Other creditors	27,786	24,049	27,443	23,627
Accruals	12,360	7,963	11,160	6,912
Deferred income	-	13,234	-	13,234
	<u>72,155</u>	<u>125,324</u>	<u>66,591</u>	<u>100,008</u>

Danske Bank held securities over the 2 properties at Cullybackey Road, Ballymena and 17 Fountain Street, Antrim with a floating charge relating to the mortgages taken out to finance the purchase of both buildings. The mortgages are fully paid off, and the charges were settled post year end

**21. Pension and other schemes**

**Defined contribution pension scheme**

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £56,889 (2023 - £54,929).

**Defined benefit pension scheme**

The Charity also has a legacy defined benefit pension scheme. The scheme has a deficit which is monitored by the scheme's actuaries each year. A plan was put in place several years ago where all contributing employers are making additional contributions to ensure the scheme will be fully funded.

## 22. Analysis of Net Assets

Group	Unrestricted funds			Total funds 2024	Total funds 2023
	Designated Funds	General funds	Restricted funds		
	2024	2024	2024		
At 1 April 2023	179,233	870,419	1,210,848	2,260,500	2,241,850
Net Incoming/(outgoing) resources	-	(16,430)	(321,194)	(337,624)	18,649
Transfer between funds	(4,973)	(8,763)	13,736	-	-
<b>At 31 March 2024</b>	<b>174,260</b>	<b>845,226</b>	<b>903,390</b>	<b>1,922,876</b>	<b>2,260,499</b>

### Charity

Group	Unrestricted funds			Total funds 2024	Total funds 2023
	Designated 2024	General 2024	Restricted 2024		
	At 1 April 2023	179,233	800,767		
Net Incoming/(outgoing) resources	-	(23,159)	(321,194)	(344,353)	22,641
Transfer between funds	(4,973)	(10,967)	13,736	(2,204)	-
<b>At 31 March 2024</b>	<b>174,260</b>	<b>766,641</b>	<b>903,390</b>	<b>1,844,291</b>	<b>2,190,849</b>

## 23. Funds

### Group

	Balance at 1 April 2023	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>					
<i>General</i>					
Unrestricted income	679,382	78,793	(103,452)	(8,617)	646,106
Onus	69,651	120,321	(109,888)	-	80,084
Make it Better Fundraising	119,035	-	-	-	119,035
NRPF	2,350	-	-	(2,350)	-
	<b>870,418</b>	<b>199,114</b>	<b>(213,340)</b>	<b>(10,967)</b>	<b>845,225</b>
<i>Designated</i>					
Pension Deficit Fund	22,629	-	-	(4,973)	17,656
Redundancy Fund	91,604	-	-	-	91,604
Sickpay Fund	10,000	-	-	-	10,000
Property Repair Fund	25,000	-	-	-	25,000
Unfunded Salary Reserve	30,000	-	-	-	30,000
	<b>179,233</b>	<b>-</b>	<b>-</b>	<b>(4,973)</b>	<b>174,260</b>
<b>Total unrestricted funds</b>	<b>1,049,651</b>	<b>199,114</b>	<b>(213,340)</b>	<b>(15,940)</b>	<b>1,019,485</b>

### Restricted funds

BBC Children in Need	2,531	24,701	(27,232)	-	-
CYPSP	51,964	53,360	(72,069)	-	33,255
Young People (MIB)	21,196	-	-	-	21,196
Covid Emergency Funds	1,021	-	(1,021)	-	-
Domestic Abuse Support Worker	12,794	7,500	-	-	20,294
Buttle Trust	1,403	16,827	(18,230)	-	-
NHSCT (Family Support)	16,192	72,162	(65,043)	-	23,311
The Gallaher Trust	11,322	15,000	(23,042)	-	3,280
Refuge HM Ruth House	53,924	54,470	(55,664)	(17,432)	35,298
Refuge (HM)	20,150	99,832	(114,065)	17,432	23,349
Nationwide - Family First	49,997	-	(49,997)	-	-
Newtownabbey Council	417	12,500	(13,271)	354	-
NIHE (Floating Support)	44,887	301,080	(384,058)	38,091	-
NIHE (Supporting People/Refuge)	154,789	130,149	(282,112)	(1,104)	1,722
Supporting People Ruth House	39,272	110,184	(142,215)	(1,668)	5,573
NIHE Emergency Covid Funds	980	-	(980)	-	-
National Lottery Older But No Safer	12,514	54,668	(37,201)	-	29,981
NIHE - PIF	340	-	-	-	340
Probation Board NI - PPRP	-	11,500	(4,895)	-	6,605
Hagan Homes - Reconnect Project	22,423	-	-	-	22,423
White Ribbon Project	236	-	(236)	-	-
White Ribbon NI	-	40,593	(36,593)	(4,000)	-
NIO (Capital)	308,000	-	-	(7,000)	301,000
Big Lottery Fund Peoples Millions (Ca	43,834	-	-	(997)	42,837
Antrim Borough Council (Capital)	17,512	-	-	(398)	17,114
Big Lottery (EEV - Capital)	6,335	-	-	(144)	6,191

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Notes to the Financial Statements for the Year Ended 31 March 2024

Big Lottery Fund Naomi Centre	110,880	-	-	(2,520)	108,360
Ballymena LSP (Capital)	88,000	-	-	(2,000)	86,000
Enkalon Foundation Cornerstone	8,800	-	-	(200)	8,600
Energy Efficient Big Lottery (Capital)	3,293	-	-	(69)	3,224
Garfield Weston (Capital)	17,600	-	-	(400)	17,200
General Funds (CS - Capital)	6,094	-	-	(138)	5,956
Northern Trust (Capital)	17,600	-	-	(400)	17,200
Premier Power Ballylumford (Capital)	4,400	-	-	(100)	4,300
PSNI Headquarters (Capital)	9,460	-	-	(215)	9,245
PSNI Antrim (Capital)	4,400	-	-	(100)	4,300
PSNI (Capital)	26,400	-	-	(600)	25,800
Rotary Club (Capital)	88	-	-	(2)	86
Ulster Garden Villages (Capital)	17,600	-	-	(400)	17,200
St James' Place (Capital)	2,200	-	-	(50)	2,150
	<u>1,210,848</u>	<u>1,004,526</u>	<u>(1,327,924)</u>	<u>15,940</u>	<u>903,390</u>

Total funds	2,260,499	1,203,640	(1,541,264)	-	1,922,875
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Charity

	Balance at 1 April 2023	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
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Unrestricted funds

*General*

Unrestricted income	679,382	80,293	(103,452)	(8,617)	647,606
Make it Better Fundraising	119,035	-	-	-	119,035
NRPF	2,350	-	-	(2,350)	-
	<u>800,767</u>	<u>80,293</u>	<u>(103,452)</u>	<u>(10,967)</u>	<u>766,641</u>

*Designated*

Pension Deficit Fund	22,629	-	-	(4,973)	17,656
Redundancy Fund	91,604	-	-	-	91,604
Sickpay Fund	10,000	-	-	-	10,000
Property Repair Fund	25,000	-	-	-	25,000
Unfunded Salary Reserve	30,000	-	-	-	30,000
	<u>179,233</u>	<u>-</u>	<u>-</u>	<u>(4,973)</u>	<u>174,260</u>

Total unrestricted funds	980,000	80,293	(103,452)	(15,940)	940,901
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*Restricted funds*

BBC Children in Need	2,531	24,701	(27,232)	-	-
CYPSP	51,964	53,360	(72,069)	-	33,255
Young People (MIB)	21,196	-	-	-	21,196
Covid Emergency Funds	1,021	-	(1,021)	-	-
Domestic Abuse Support Worker	12,794	7,500	-	-	20,294
Buttle Trust	1,403	16,827	(18,230)	-	-
NHSCT (Family Support)	16,192	72,162	(65,043)	-	23,311
The Gallaher Trust	11,322	15,000	(23,042)	-	3,280
Refuge HM Ruth House	53,924	54,470	(55,664)	(17,432)	35,298
Refuge (HM)	20,150	99,832	(114,065)	17,432	23,349
Nationwide - Family First	49,997	-	(49,997)	-	-
Newtownabbey Council	417	12,500	(13,271)	354	-
NIHE (Floating Support)	44,887	301,080	(384,058)	38,091	-
NIHE (Supporting People/Refuge)	154,789	130,149	(282,112)	(1,104)	1,722
Supporting People Ruth House	39,272	110,184	(142,215)	(1,668)	5,573
NIHE Emergency Covid Funds	980	-	(980)	-	-
National Lottery Older But No Safer	12,514	54,668	(37,201)	-	29,981
NIHE - PIF	340	-	-	-	340
Probation Board NI - PPRP	-	11,500	(4,895)	-	6,605
Hagan Homes - Reconnect Project	22,423	-	-	-	22,423
White Ribbon Project	236	-	(236)	-	-
White Ribbon NI	-	40,593	(36,593)	(4,000)	-
NIO (Capital)	308,000	-	-	(7,000)	301,000
Big Lottery Fund Peoples Millions (Ca	43,834	-	-	(997)	42,837
Antrim Borough Council (Capital)	17,512	-	-	(398)	17,114
Big Lottery (EEV - Capital)	6,335	-	-	(144)	6,191
Big Lottery Fund Naomi Centre	110,880	-	-	(2,520)	108,360
Ballymena LSP (Capital)	88,000	-	-	(2,000)	86,000

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Notes to the Financial Statements for the Year Ended 31 March 2024

Enkalon Foundation Cornerstone	8,800	-	-	(200)	8,600
Energy Efficient Big Lottery (Capital)	3,293	-	-	(69)	3,224
Garfield Weston (Capital)	17,600	-	-	(400)	17,200
General Funds (CS - Capital)	6,094	-	-	(138)	5,956
Northern Trust (Capital)	17,600	-	-	(400)	17,200
Premier Power Ballylumford (Capital)	4,400	-	-	(100)	4,300
PSNI Headquarters (Capital)	9,460	-	-	(215)	9,245
PSNI Antrim (Capital)	4,400	-	-	(100)	4,300
PSNI (Capital)	26,400	-	-	(600)	25,800
Rotary Club (Capital)	88	-	-	(2)	86
Ulster Garden Villages (Capital)	17,600	-	-	(400)	17,200
St James' Place (Capital)	2,200	-	-	(50)	2,150
	<u>1,210,848</u>	<u>1,004,526</u>	<u>(1,327,924)</u>	<u>15,940</u>	<u>903,390</u>
Total funds	<u>2,190,848</u>	<u>1,084,819</u>	<u>(1,431,376)</u>	<u>-</u>	<u>1,844,291</u>

**Group**

	Balance at 1 April 2022	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>					
<i>General</i>					
Unrestricted income	673,841	87,026	(78,097)	(6,759)	676,011
Onus	73,643	125,761	(126,383)	-	73,021
Buttle Trust (UR)	1,786	-	-	(1,786)	-
Make it Better Fundraising	119,035	-	-	-	119,035
NRPF	-	17,617	(15,267)	-	2,350
	<u>868,305</u>	<u>230,404</u>	<u>(219,747)</u>	<u>(8,545)</u>	<u>870,417</u>
<i>Designated</i>					
Pension Deficit Fund	33,866	-	-	(11,237)	22,629
Redundancy Fund	91,604	-	-	-	91,604
Sickpay Fund	10,000	-	-	-	10,000
Property Repair Fund	20,000	-	(12,754)	17,754	25,000
Unfunded Salary Reserve	30,000	-	(30,000)	30,000	30,000
	<u>185,470</u>	<u>-</u>	<u>(42,754)</u>	<u>36,517</u>	<u>179,233</u>
Total unrestricted funds	<u>1,053,775</u>	<u>230,404</u>	<u>(262,501)</u>	<u>27,972</u>	<u>1,049,650</u>

*Restricted funds*

BBC Children in Need	551	33,221	(31,241)	-	2,531
CYPSP	60,719	41,970	(44,770)	(5,955)	51,964
Young People (MIB)	21,196	-	-	-	21,196
Covid Emergency Funds	4,770	-	(3,749)	-	1,021
Domestic Abuse Support Worker	2,036	11,250	(492)	-	12,794
Buttle Trust	-	10,570	(10,953)	1,786	1,403
NHSCT (Family Support)	7,243	79,463	(68,963)	(1,550)	16,193
National Lottery - Family First	15,862	100,000	(121,817)	5,955	-
The Gallaher Trust	20,481	10,837	(19,996)	-	11,322
Refuge HM Ruth House	52,848	43,143	(41,550)	(517)	53,924
Refuge (HM)	31,720	87,317	(97,337)	(1,550)	20,150
Nationwide - Family First	-	49,997	-	-	49,997
Newtownabbey Council	457	5,000	(5,040)	-	417
NIHE (Floating Support)	44,887	336,844	(345,626)	8,782	44,887
NIHE (Supporting People/Refuge)	151,789	274,503	(257,585)	(13,918)	154,789
Supporting People Ruth House	39,272	145,515	(144,242)	(1,273)	39,272
NIHE Emergency Covid Funds	980	-	-	-	980
National Lottery Older But No Safer	9,929	53,745	(51,160)	-	12,514
NIHE - PIF	9,203	-	(8,863)	-	340
Probation Board IDAP	-	6,750	(6,750)	-	-
Hagan Homes - Reconnect Project	-	22,423	-	-	22,423
MEA PCSP	-	18,150	(18,150)	-	-
NIHE Homeless Support CYP	905	-	(905)	-	-
White Ribbon Project	5,000	32,819	(33,583)	(4,000)	236
Newtownabbey PCSP	-	1,400	(1,400)	-	-
NIO (Capital)	315,000	-	-	(7,000)	308,000
Big Lottery Fund Peoples Millions (Ca	44,830	-	-	(996)	43,834
Antrim Borough Council (Capital)	17,910	-	-	(398)	17,512

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Notes to the Financial Statements for the Year Ended 31 March 2024

Big Lottery (EEV - Capital)	6,479	-	-	(144)	6,335
Big Lottery Fund Naomi Centre	113,400	-	-	(2,520)	110,880
Ballymena LSP (Capital)	90,000	-	-	(2,000)	88,000
Enkalon Foundation Cornerstone	9,000	-	-	(200)	8,800
Energy Efficient Big Lottery (Capital)	3,361	-	-	(69)	3,292
Garfield Weston (Capital)	18,000	-	-	(400)	17,600
General Funds (CS - Capital)	6,233	-	-	(138)	6,095
Northern Trust (Capital)	18,000	-	-	(400)	17,600
Premier Power Ballylumford (Capital)	4,500	-	-	(100)	4,400
PSNI Headquarters (Capital)	9,675	-	-	(215)	9,460
PSNI Antrim (Capital)	4,500	-	-	(100)	4,400
PSNI (Capital)	27,000	-	-	(600)	26,400
Rotary Club (Capital)	90	-	-	(2)	88
Ulster Garden Villages (Capital)	18,000	-	-	(400)	17,600
St James' Place (Capital)	2,250	-	-	(50)	2,200
	<u>1,188,076</u>	<u>1,364,917</u>	<u>(1,314,172)</u>	<u>(27,972)</u>	<u>1,210,849</u>

Total funds	<u>2,241,851</u>	<u>1,595,321</u>	<u>(1,576,673)</u>	<u>-</u>	<u>2,260,499</u>
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Charity

	Balance at 1 April 2022	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
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Unrestricted funds

*General*

Unrestricted income	673,841	130,397	(118,097)	(6,759)	679,382
Buttle Trust (UR)	1,786	-	-	(1,786)	-
Make it Better Fundraising	119,035	-	-	-	119,035
NRPF	-	17,617	(15,267)	-	2,350
	<u>794,662</u>	<u>148,014</u>	<u>(133,364)</u>	<u>(8,545)</u>	<u>800,767</u>

*Designated*

Pension Deficit Fund	33,866	-	-	(11,237)	22,629
Redundancy Fund	91,604	-	-	-	91,604
Sickpay Fund	10,000	-	-	-	10,000
Property Repair Fund	20,000	-	(12,754)	17,754	25,000
Unfunded Salary Reserve	30,000	-	(30,000)	30,000	30,000
	<u>185,470</u>	<u>-</u>	<u>(42,754)</u>	<u>36,517</u>	<u>179,233</u>

Total unrestricted funds	<u>980,132</u>	<u>148,014</u>	<u>(176,118)</u>	<u>27,972</u>	<u>980,000</u>
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*Restricted funds*

BBC Children in Need	551	33,221	(31,241)	-	2,531
CYPSP	60,719	41,970	(44,770)	(5,955)	51,964
Young People (MIB)	21,196	-	-	-	21,196
Covid Emergency Funds	4,770	-	(3,749)	-	1,021
Domestic Abuse Support Worker	2,036	11,250	(492)	-	12,794
Buttle Trust	-	10,570	(10,953)	1,786	1,403
NHSCT (Family Support)	7,243	79,463	(68,963)	(1,550)	16,193
National Lottery - Family First	15,862	100,000	(121,817)	5,955	-
The Gallaher Trust	20,481	10,837	(19,996)	-	11,322
Refuge HM Ruth House	52,848	43,143	(41,550)	(517)	53,924
Refuge (HM)	31,720	87,317	(97,337)	(1,550)	20,150
Nationwide - Family First	-	49,997	-	-	49,997
Newtownabbey Council	457	5,000	(5,040)	-	417
NIHE (Floating Support)	44,887	336,844	(345,626)	8,782	44,887
NIHE (Supporting People/Refuge)	151,789	274,503	(257,585)	(13,918)	154,789
Supporting People Ruth House	39,272	145,515	(144,242)	(1,273)	39,272
NIHE Emergency Covid Funds	980	-	-	-	980
National Lottery Older But No Safer	9,929	53,745	(51,160)	-	12,514
NIHE - PIF	9,203	-	(8,863)	-	340
Probation Board IDAP	-	6,750	(6,750)	-	-
Hagan Homes - Reconnect Project	-	22,423	-	-	22,423
MEA PCSP	-	18,150	(18,150)	-	-
NIHE Homeless Support CYP	905	-	(905)	-	-
White Ribbon Project	5,000	32,819	(33,583)	(4,000)	236
Newtownabbey PCSP	-	1,400	(1,400)	-	-
NIO (Capital)	315,000	-	-	(7,000)	308,000

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Notes to the Financial Statements for the Year Ended 31 March 2024

Big Lottery Fund Peoples Millions (Ca	44,830	-	-	(996)	43,834
Antrim Borough Council (Capital)	17,910	-	-	(398)	17,512
Big Lottery (EEV - Capital)	6,479	-	-	(144)	6,335
Big Lottery Fund Naomi Centre	113,400	-	-	(2,520)	110,880
Ballymena LSP (Capital)	90,000	-	-	(2,000)	88,000
Enkalon Foundation Cornerstone	9,000	-	-	(200)	8,800
Energy Efficient Big Lottery (Capital)	3,361	-	-	(69)	3,292
Garfield Weston (Capital)	18,000	-	-	(400)	17,600
General Funds (CS - Capital)	6,233	-	-	(138)	6,095
Northern Trust (Capital)	18,000	-	-	(400)	17,600
Premier Power Ballylumford (Capital)	4,500	-	-	(100)	4,400
PSNI Headquarters (Capital)	9,675	-	-	(215)	9,460
PSNI Antrim (Capital)	4,500	-	-	(100)	4,400
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Rotary Club (Capital)	90	-	-	(2)	88
Ulster Garden Villages (Capital)	18,000	-	-	(400)	17,600
St James' Place (Capital)	2,250	-	-	(50)	2,200
	<u>1,188,076</u>	<u>1,364,917</u>	<u>(1,314,172)</u>	<u>(27,972)</u>	<u>1,210,849</u>
Total funds	<u>2,168,208</u>	<u>1,512,931</u>	<u>(1,490,290)</u>	<u>-</u>	<u>2,190,849</u>

24. Analysis of net assets between  
Group

	Unrestricted funds	Restricted	Total funds at 31
	General	funds	March
	£	£	£
Tangible fixed assets	460,685	676,763	1,137,448
Current assets	628,145	229,438	857,583
Current liabilities	(69,345)	-	(69,345)
Total net assets	<u>1,019,485</u>	<u>906,201</u>	<u>1,925,686</u>

Charity

	Unrestricted funds	Restricted	Total funds at 31
	General	funds	March
	£	£	£
Tangible fixed assets	460,686	676,764	1,137,450
Current assets	543,994	229,438	773,432
Current liabilities	(63,781)	-	(63,781)
Total net assets	<u>940,899</u>	<u>906,202</u>	<u>1,847,101</u>



**Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey**

Northern Ireland - Charity number 105905

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# Annual report

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Company registration number: NI054434

Charity registration number: NIC105905

# **Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey**

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

M.B. McGrady Co  
Chartered Accountants Registered Auditors  
Suite 2B Cadogan House  
322 Lisburn Road  
Belfast  
Co. Antrim  
BT9 6GH

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

**Trustees**

Anne McAllister (Resigned 12 June 2024)  
Jackie Fisher  
Lisa Harris (Resigned 12 December 2024)  
Janice Hagan  
Valerie Morris  
Jenni McQuoid  
Brenda Leslie (Resigned 1 December 2024)  
Tahnee McCorry (Appointed 26 July 2024, resigned 12 December 2024)  
Heather Leitch (Appointed 26 July 2024)  
Moira McMurray (Resigned 13 March 2024)

**Charity Registration Number** NIC105905

**Company Registration Number** NI054434

The charity is incorporated in Northern Ireland.

**Registered Office**

The Naomi Centre  
2 Cullybackey Road  
Ballymena  
Co. Antrim  
BT43 5DF

**Principal Office**

The Naomi Centre  
2 Cullybackey Road  
Ballymena  
Co. Antrim  
BT43 5DF

**Auditor**

M.B. McGrady & Co  
Chartered Accountants & Registered Auditors  
Suite 2B Cadogan House  
322 Lisburn Road  
Belfast  
Co. Antrim  
BT9 6GH

**Solicitors**

James Ballentine & Sons  
Bank Buildings  
The Pentagon  
Ballymena  
BT43 5LL

**Bankers**

Danske Bank  
1-2 Broadway  
Ballymena  
BT43 6EA

**Achievements and Performance**

**Annual Summary 2023/24**

**Activities 2023/24**

We welcomed new CEO, Gillian Creevy, into the organisation this year and launched a new strategic plan, with a focus on 'elevating' eight major aspects of our work: Staff, Service Delivery, Income Generation, Communications, Premises, Volunteering, Governance and Influence.

Staff: A new *Domestic Abuse Specialist* (DAS) role has been formally established, fully recognising the unique and specialist nature of ABCLN Practitioners. Specialist, accredited training - a *Level 3* Certificate in Preventing and Tackling Domestic Abuse - developed by WA Federation NI, will be rolled out in two tranches to all DAS over the next two years.

A full review of staff pay and conditions has been undertaken.

Service Delivery: This year we have seen an increase in the total number of women supported by ABCLN as well as an increase in those accessing our *Floating Support* service and attending specialist classes. We have, regrettably, experienced a reduction in the number of children and young people we have been able to support. This is a direct result of funding issues and is causing concern. We will aim to make this aspect of our work a priority in the coming year – especially in terms of our work within schools.

	2023/24	2022/23
1. Total number of women supported by Women's Aid ABCLN	1,547	1,449
2. Total number of children and young people receiving support	335	723
3. Women and children accommodated in our Refuges	81 women 42 children	89 women 31 children
4. Women accessing our <i>Floating Support Service</i>	1,317	1,291
5. Women attending Classes and Drop-in sessions	615	290
6. Specialist one-to-one sessions delivered	2,812	3,007
7. Information and support calls received and managed	60,899	54,128

Across Northern Ireland there were 32,763 domestic abuse incidents recorded by the PSNI during this year; the third highest level recorded since data collection commenced in 2004/05. There were 19,954 domestic abuse crimes recorded across the same period and 3 domestic abuse homicides.

The PSNI report receiving a call regarding domestic abuse incident *every 16 minutes*.

Income Generation: A new Business Development Manager role has been created with funding secured via the *Dormant Accounts NI Scheme*. The process has commenced to recruit an experienced manager with income generation expertise who will be tasked with developing new corporate relationships and enhancing an already vibrant programme of community fundraising. A fundraising target of £350,000 will be set for 2024/25.

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Strategic Report for the Year Ended 31 March 2024

Communications: Strong, consistent core messages continue to be embedded within our website, press and social media – and within our awareness-raising and training material.

In response to a request from the PSNI, we designed and produced new '*Contact Us*' cards for discreet use by PSNI Officers on call-out to domestic abuse incidents.

Premises: We initiated a full structural survey of our Naomi House and Grace House premises and subsequently engaged a quantity surveyor to compile a Scope of Works to facilitate a tendering process for essential repairs to both buildings next year.

We completed a programme of refurbishment in The Cornerstone with funding received from AllState and will commence a similar programme in our Virginia House refuge next year.

Volunteering: new job descriptions were created for volunteering roles in Refuge, RECONNECT groupwork and for Court Support. Recruitment has been successful, with 40 volunteers now active across the organisation. The Volunteer Handbook has been reviewed and updated.

Governance: new budgetary reporting mechanisms have been introduced this year and will continue to be refined.

#### Looking forward to 2024/25

We will aim to:

1. Deliver specialist Level III training to Domestic Abuse Specialists with 2+ years' service
2. Introduce the new role of OBNS Domestic Abuse Specialist - to support 'older' women through our Older But No Safer (OBNS) Programme
3. Deliver **Mandatory Core Training** including:
  - Safeguarding Children
  - Adult Safeguarding and Protection
  - Health and Safety
  - Data Protection
4. Refurbish the interior of Virginia House
5. Produce a joint WA ABCLN/CMU business case to deliver our *Family First Programme* across the whole of the Northern Trust.
6. Deliver a revised *Heading for Healthy Relationships* workshop to all Year 11 pupils across our region.
7. Design a new awareness-raising campaign with the aim of reaching women at a much earlier stage of their domestic abuse experience
8. Produce a new '*Helpful Handbook*' to provide details of all services offered by ABCLN
9. Meet/exceed an Income Generation target of £350,000
10. Complete a Board-level *Skills Audit*

As ever, Women's Aid ABCLN will continue to provide a holistic service to women and children affected by all forms of domestic abuse and will remain totally committed to meet our vision to eradicate domestic abuse.

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Strategic Report for the Year Ended 31 March 2024

**Financial review**

Group Income in the year was £1,203,639 and group expenditure totalled £1,543,453 giving a group deficit of £339,814. Total funds for the group held at 31st March 2024 were £1,920,686. £906,201 of the total funds are restricted and are not available for the general purposes of the group at the end of the reporting period. Group unrestricted and designated reserves totalled £1,014,485 at the close of the period.

Charity Income in the year was £1,084,818 and expenditure totalled £1,428,566 giving a deficit of £343,748. Total funds held at 31st March 2024 were £1,847,101. £906,201 of the total funds are restricted and are not available for the general purposes of the charity at the end of the reporting period. Unrestricted and designated reserves totalled £940,900 at the close of the period.

In March 2024, the charity returned £235,948 of historic grant funding to NIHE Supporting People. This amount was presented within the opening restricted funds balance, however these monies were not available for use by the charity. The returned funds are recorded as a reduction in income from Supporting People in the current year.

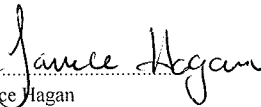
**Policy on reserves**

It is the Charity's policy to maintain unrestricted reserves equal to 3 months running costs. In 2024, that value is £357,142. The Unrestricted and designated reserves total £940,900 for 2024 which is equivalent just over 8 months running costs.

**Principal funding sources**

The charity receives donations from private individuals and income from fundraising activities. The principle funding sources for the charity are from grant making bodies and contract income from NIHE & NHSCT. All funds received are detailed within this report.

The strategic report was approved by the trustees of the charity on 30 January 2025 and signed on its behalf by:

  
.....  
Janice Hagan  
Trustee

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2024.

### **Objectives and activities**

#### *Objects and aims*

The purpose of Women's Aid ABCLN is to provide a holistic service to women and children affected by all forms of domestic violence; to educate, challenge and co-operate with external agencies and the wider community with a vision to eradicate domestic violence.

The core aims are:

1. To provide services and temporary refuge to women and children suffering domestic violence, be that emotional, physical, financial, verbal or sexual abuse.
2. To empower and enable women to determine their own future.
3. To recognise, respond and care for the emotional needs of children and young people.
4. To offer support and guidance to any woman who asks for it, both in refuge and in her own community
5. To educate, inform and challenge the public, the media, police, courts, social services and other authorities about the prevalence and effects of domestic violence. We will always be mindful that domestic violence is a direct result of the general position of women in our society and perpetrators' decisions to meet their own needs without negotiation because they believe that they are entitled to.

Domestic violence is a breach of human rights.

#### *Public benefit*

The direct benefits flowing from our organisation's purposes: Relief of those in need is achieved through providing services for women, children and young people impacted upon by domestic violence. This prevents homelessness, poverty, and educational underachievement. Our work in providing training and support to other agencies, groups and communities educates and empowers responses relevant to the needs of these victims. The benefits above are demonstrated through the 'journey travelled model' of weekly and monthly review of support plans, follow up calls and meetings for all service users. Need for the service is evidenced by continued improvement within the organisation, new services offered and the high number of referrals to our service. With reference to all purposes, there is no harm or possibility of harm outweighed by the benefit.

The charity's beneficiaries are women, children and young people affected by domestic violence in the five areas our charity covers, Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey. In respect of "private beneficiaries", there are paid staff integral to provision of services to beneficiaries. The benefit derived by these members of staff, in the form of wages, is incidental to provision of service to beneficiaries. Service to beneficiaries could not be delivered without paid staff, and the purposes of the charity could not be attained. Payment of wages does not form a purpose in its own right and is justifiable and reasonable. Trustees ensure that payment of wages to staff is directly related to and only for enacting the stated purposes and attaining the desired goals for the advantage of beneficiaries.

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Trustees' Report

The trustees confirm that they have complied with the requirements of section 2 of the Charities Act (Northern Ireland) 2008 to have due regard to the public benefit guidance published by the Charity Commission for Northern Ireland.

**Structure, governance and management**

*Nature of governing document*

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey is a Company Limited by Guarantee, governed by a Memorandum and Articles of Association (NI054434) and registered as a charity with the Charities Commission for Northern Ireland, NIC105905.

It is governed by a voluntary Management Committee which is responsible for strategic planning and decision making, financial governance and probity and have employment responsibility for all staff. Volunteering opportunities within the organisation are openly advertised through a wide range of media outlets. All volunteers complete a mandatory training programme, are subject to a six-month probationary period and complete a comprehensive induction process. Those volunteers who are to be appointed to the Management Committee receive specialist training to assist them to fulfil their roles in relation to governance of the organisation

*Recruitment and appointment of trustees*

Members to the Management Committee are proposed at the annual general meeting. Office bearers are elected at the first Management Committee meeting following the annual general meeting.

*Arrangements for setting key management personnel remuneration*

Setting pay and remuneration of the charity's key management personnel is managed through using benchmarking to set appropriate levels and through resources available to the organisation from funding sources. This is carried out by the board as and when required.

*Organisational structure*

The day-to-day management and operation of the activities are carried out by a staff team, led by the CEO and Management Team, who also report regularly to the Committee. Operational volunteers contribute to the day to day activities of the charity and their contribution is invaluable to the charity meeting its aims and objectives.

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Trustees' Report

**Principal Risks and Uncertainties**

*Objectives and policies*

The group's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the group's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The group does not use derivative financial instruments for speculative purposes.

*Cash flow risk*

The group's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The group uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

*Credit risk*

The group's principal financial assets are bank balances and cash, trade and other receivables, and investments.

The group's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The group has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

*Liquidity risk*

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the group uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

*Going Concern*

The trustees believe that the charity will continue as a going concern. Funders have shown themselves to be supportive, flexible and adaptive to the current situation which is an invaluable help to the women's aid community. The organisation continues to work in partnership with government bodies and agencies in terms of developing a longer term strategy to support victims of domestic violence.

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Trustees' Report

**Statement of trustees' responsibilities**

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

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the parent charitable company and the group and of the incoming resources and application of resources, including its income and expenditure, of the charitable group for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the parent charitable company will continue in business.

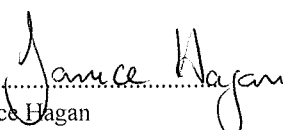
The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the parent charitable company and the group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible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

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

**Disclosure of information to auditor**

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

The annual report was approved by the trustees of the charity on 30 January 2025 and signed on its behalf by:

  
.....  
Janice Hagan  
Trustee

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Independent Auditor's Report to the Members of Women's Aid Antrim, Ballymena, Carrickfergus, Larne and  
Newtownabbey

**Opinion**

We have audited the financial statements of Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey (the 'charitable parent company') and its subsidiaries (the 'group') for the year ended 31 March 2024, which comprise the Consolidated Statement of Financial Activities, Consolidated Balance Sheet, Balance Sheet, Consolidated Statement of Cash Flows, Statement of Cash Flows and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

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

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

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

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Independent Auditor's Report to the Members of Women's Aid Antrim, Ballymena, Carrickfergus, Larne and  
Newtownabbey

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Opinion on other matter prescribed by the Companies Act 2006**

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

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

**Matters on which we are required to report by exception**

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

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

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

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 10), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Auditor responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Independent Auditor's Report to the Members of Women's Aid Antrim, Ballymena, Carrickfergus, Larne and  
Newtownabbey

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

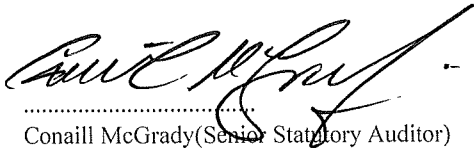
Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities to detect material misstatements related to irregularities, including fraud. Below is a detailed explanation of the extent to which our procedures are capable of detecting irregularities, including fraud. Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, involved several steps. The engagement partner ensured that the engagement team collectively possessed the appropriate competence, capabilities, and skills to identify or recognise non-compliance with applicable laws and regulations. We identified the laws and regulations relevant to the charitable company through discussions with directors and other management, as well as by applying our commercial knowledge and experience in the charitable sector in Northern Ireland. Identified laws and regulations were communicated regularly within the audit team, which remained vigilant for instances of non-compliance throughout the audit process. To assess the susceptibility of the company's financial statements to material misstatement, we obtained an understanding of how fraud might occur. This involved making inquiries of management regarding areas they considered susceptible to fraud, as well as their knowledge of actual, suspected, or alleged fraud. We also reviewed the internal controls in place to mitigate the risks of fraud and non-compliance with laws and regulations. To address the risk of fraud through management bias and override of controls, we performed analytical procedures to identify unusual or unexpected relationships, tested journal entries to identify unusual transactions, assessed whether judgments and assumptions made during the preparation of financial statements indicated potential bias, and investigated the rationale behind significant or unusual transactions. In response to the risk of irregularities and non-compliance with laws and regulations, we designed and implemented procedures that included agreeing financial statement disclosures to the underlying supporting documentation, reviewing the minutes of meetings held by those charged with governance, inquiring of management regarding actual and potential litigation or claims, and examining correspondence with HMRC. It is important to note that there are inherent limitations in our audit procedures. The more removed a law or regulation is from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit our procedures to identifying non-compliance with laws and regulations to inquiries of directors and management, and to the inspection of regulatory and legal correspondence, if any. Material misstatements caused by fraud can be more difficult to detect than those caused by error, as they may involve deliberate concealment or collusion.

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Independent Auditor's Report to the Members of Women's Aid Antrim, Ballymena, Carrickfergus, Larne and  
Newtownabbey

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

**Use of our report**

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



Conaill McGrady (Senior Statutory Auditor)  
For and on behalf of M.B. McGrady & Co, Statutory Auditor

Suite 2B Cadogan House  
322 Lisburn Road  
Belfast  
Co. Antrim  
BT9 6GH

30 January 2025

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Consolidated Statement of Financial Activities for the Year Ended 31 March 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	46,739	-	46,739
Charitable activities	4	13,500	988,881	1,002,381
Income from Trading Subsidiary	5	120,321	-	120,321
Investment income	6	3,127	-	3,127
Other income	7	15,427	15,644	31,071
		<hr/>		
Total income		199,114	1,004,525	1,203,639
<b>Expenditure on:</b>				
Costs of generating donations and legacies	8	-	(7,350)	(7,350)
Costs of trading activities	5	(108,964)	-	(108,964)
Staff Costs	14	(51,740)	(966,885)	(1,018,625)
Charitable activities	9	(22,534)	(353,688)	(376,222)
Other expenditure	10	(30,102)	-	(30,102)
		<hr/>		
Total expenditure		(213,340)	(1,327,923)	(1,541,263)
Net expenditure		(14,226)	(323,398)	(337,624)
Transfers between funds		(15,940)	15,940	-
		<hr/>		
Net movement in funds		(30,166)	(307,458)	(337,624)
<b>Reconciliation of funds</b>				
Total funds brought forward		1,049,651	1,210,849	2,260,500
		<hr/>		
Total funds carried forward	23	1,019,485	903,391	1,922,876
		<hr/>		
	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	61,857	-	61,857
Charitable activities	4	25,759	1,351,929	1,377,688
Other trading activities	5	125,761	-	125,761
Investment income	6	2,477	-	2,477
Other income	7	16,050	12,989	29,039
		<hr/>		
Total income		231,904	1,364,918	1,596,822
		<hr/>		

The notes on pages 21 to 36 form an integral part of these financial statements.

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Consolidated Statement of Financial Activities for the Year Ended 31 March 2024

<b>Expenditure on:</b>				
Costs of generating donations and legacies	8	(1,692)	(5,247)	(6,939)
Costs of trading activities	5	(119,348)	-	(119,348)
Staff Costs	14	(51,284)	(990,476)	(1,041,760)
Charitable activities	9	(55,661)	(318,449)	(374,110)
Other expenditure	10	(36,016)	-	(36,016)
		<hr/>		
Total expenditure		(264,001)	(1,314,172)	(1,578,173)
		<hr/>		
Net income		(32,097)	50,746	18,649
Transfers between funds		27,973	(27,973)	-
		<hr/>		
Net movement in funds		(4,124)	22,773	18,649
<b>Reconciliation of funds</b>				
Total funds brought forward		1,053,774	1,188,076	2,241,850
		<hr/>		
Total funds carried forward	23	1,049,650	1,210,849	2,260,499
		<hr/>		

All of the group's activities derive from continuing operations during the above two periods.

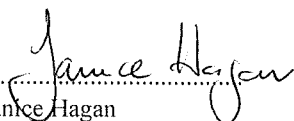
The funds breakdown for 2024 & 2023 is shown in note 23.

The notes on pages 21 to 36 form an integral part of these financial statements.

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
(Registration number: NI054434)  
Consolidated Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	17	1,137,448	1,156,425
<b>Current assets</b>			
Debtors	19	64,480	56,361
Cash at bank and in hand		793,101	1,173,035
		<hr/>	<hr/>
		857,583	1,229,398
Creditors: Amounts falling due within one year	20	(72,155)	(125,324)
		<hr/>	<hr/>
Net current assets		785,428	1,104,074
		<hr/>	<hr/>
Net assets		1,922,876	2,260,499
		<hr/>	<hr/>
<b>Funds of the group:</b>			
<b>Restricted income funds</b>			
Restricted funds		903,391	1,210,849
<b>Unrestricted income funds</b>			
Unrestricted funds		939,401	976,629
Other reserves		80,084	73,021
		<hr/>	<hr/>
Total unrestricted funds		1,019,485	1,049,650
		<hr/>	<hr/>
Total funds	23	1,922,876	2,260,499
		<hr/>	<hr/>

The financial statements on pages 21 to 36 were approved by the trustees, and authorised for issue on 30 January 2025 and signed on their behalf by:

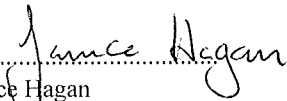
  
 .....  
 Janice Hagan  
 Trustee

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
(Registration number: NI054434)  
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	17	1,137,450	1,156,427
<b>Current assets</b>			
Debtors	19	43,062	30,554
Cash at bank and in hand		730,369	1,103,875
		773,431	1,134,429
Creditors: Amounts falling due within one year	20	(66,590)	(100,008)
Net current assets		706,841	1,034,421
Net assets		1,844,291	2,190,848
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		903,391	1,210,848
<b>Unrestricted income funds</b>			
Unrestricted funds		940,900	980,000
Total funds	23	1,844,291	2,190,848

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 21 to 36 were approved by the trustees, and authorised for issue on 30 January 2025 and signed on their behalf by:

.....   
Janice Hagan  
Trustee

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Consolidated Statement of Cash Flows for the Year Ended 31 March 2024

	Note	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Net cash(expenditure)/income		(337,624)	59,019
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation	9,10	29,179	27,481
Investment income	6	(3,127)	(2,477)
		<u>(311,572)</u>	<u>84,023</u>
<b>Working capital adjustments</b>			
(Increase)/decrease in debtors	19	(8,122)	32,258
(Decrease)/increase in creditors	20	(39,931)	(34,600)
(Decrease)/increase in deferred income	20	(13,234)	7,397
		<u>(372,859)</u>	<u>89,078</u>
Net cash flows from operating activities		<u>(372,859)</u>	<u>89,078</u>
<b>Cash flows from investing activities</b>			
Interest receivable and similar income	6	3,127	2,477
Purchase of tangible fixed assets	17	(10,202)	(5,176)
		<u>(7,075)</u>	<u>(2,699)</u>
Net cash flows from investing activities		<u>(7,075)</u>	<u>(2,699)</u>
Net(decrease)/increase in cash and cash equivalents		(379,934)	86,379
Cash and cash equivalents at 1 April		<u>1,173,035</u>	<u>1,086,656</u>
Cash and cash equivalents at 31 March		<u>793,101</u>	<u>1,173,035</u>

All of the cash flows are derived from continuing operations during the above two periods.

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Statement of Cash Flows for the Year Ended 31 March 2024

	Note	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Net cash(expenditure)/income		(346,558)	22,641
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation	9,10	29,179	27,481
Investment income	6	(3,127)	(2,477)
		(320,506)	47,645
<b>Working capital adjustments</b>			
(Increase)/decrease in debtors	19	(12,508)	34,349
Decrease in creditors	20	(20,184)	(12,075)
(Decrease)/increase in deferred income	20	(13,234)	7,397
Net cash flows from operating activities		(366,432)	77,316
<b>Cash flows from investing activities</b>			
Interest receivable and similar income	6	3,127	2,477
Purchase of tangible fixed assets	17	(10,202)	(5,176)
Net cash flows from investing activities		(7,075)	(2,699)
Net(decrease)/increase in cash and cash equivalents		(373,507)	74,617
Cash and cash equivalents at 1 April		1,103,875	1,029,259
Cash and cash equivalents at 31 March		730,369	1,103,875

The notes on pages 21-36 form an integral part of these financial statements.

## 1. Charity status

The charity is limited by share capital, incorporated in Northern Ireland.

The address of its registered office is:

The Naomi Centre  
2 Cullybackey Road  
Ballymena  
Co. Antrim  
BT43 5DF

The principal place of business is:

The Naomi Centre  
2 Cullybackey Road  
Ballymena  
Co. Antrim  
BT43 5DF

These financial statements were authorised for issue by the trustees on 30 January 2025.

## 2. Accounting policies

### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

### Income from trading subsidiary

The trading subsidiary, Onus (NI) Ltd, income is summarised on the group statement of financial activities and detailed in note 5 to the accounts.

### Basis of preparation

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey 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 notes.

### Basis of consolidation

The consolidated financial statements consolidate the financial statements of the charity and its subsidiary undertakings drawn up to 31 March 2024.

No statement of financial activities is presented for the charity as permitted by section 408 of the Companies Act 2006. The charity made a loss. A subsidiary is an entity controlled by the charity. Control is achieved where the charity has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

The results of subsidiaries acquired or disposed of during the year are included in the statement of financial activities from the effective date of acquisition or up to the effective date of disposal, as appropriate. Where necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with those used by the group.

The purchase method of accounting is used to account for business combinations that result in the acquisition of subsidiaries by the group. The cost of a business combination is measured as the fair value of the assets given, equity instruments issued and liabilities incurred or assumed at the date of exchange, plus costs directly attributable to the business combination. Identifiable assets acquired and liabilities and contingent liabilities assumed in a business combination are measured initially at their fair values at the acquisition date. Any excess of the cost of the business combination over the acquirer's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities recognised is recorded as goodwill.

Inter-company transactions, balances and unrealised gains on transactions between the charity and its subsidiaries, which are related parties, are eliminated in full.

Intra-group losses are also eliminated but may indicate an impairment that requires recognition in the consolidated financial statements.

#### **Going concern**

The trustees believe that the charity will continue as a going concern. Funders have shown themselves to be supportive, flexible and adaptive to the current situation which is an invaluable help to the women's aid community. The organisation continues to work in partnership with government bodies and agencies in terms of developing a longer term strategy to support victims of domestic violence.

#### **Income and endowments**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

#### **Donations and legacies**

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### **Deferred income**

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

#### **Investment income**

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### **Raising funds**

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### **Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Foreign exchange**

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the group.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

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

#### **Pensions and other post retirement obligations**

The group operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the group has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

#### **Financial instruments**

##### ***Classification***

Financial assets and financial liabilities are recognised when the group becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the group after deducting all of its liabilities.

**Recognition and measurement**

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the group intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the group transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the group, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

**Investments**

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

**Fair value measurement**

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

**3. Income from donations and**

	Unrestricted funds	Total	Total
	General	2024	2023
	£	£	£
Donations and legacies;			
Donations from individuals	46,739	46,739	103,728
	<u>46,739</u>	<u>46,739</u>	<u>103,728</u>

**4. Income from charitable activities**

	Unrestricted funds	Restricted funds	Total	Total
	General	funds	2024	2023
	£	£	£	£
Charitable Activities	30,427	1,004,525	1,034,952	1,406,727
	<u>30,427</u>	<u>1,004,525</u>	<u>1,034,952</u>	<u>1,406,727</u>

## 5. Income from other trading

Registered address of Subsidiary:  
Ballymena Business Centre  
51 Church Street  
Ballymena  
BT43 6DF

Onus (NI) Limited	2024	2023
	£	£
Trading income;		
Turnover	120,321	165,761
Staff Costs	(93,511)	(91,953)
Administrative expenses	(16,952)	(28,895)
Tax on profit/(loss)	(923)	(8,534)
	<u>8,935</u>	<u>36,379</u>

2023's income includes a donation of £40,000 from the charity parent to the subsidiary. The administrative expenses include a charge of £1,500 in both years from the charity to Onus in respect of administration support, which has been eliminated on consolidated per SORP guidance. In addition to the transactions above, Onus (NI) Limited made a distribution of £40,371 to the charity, Women's Aid ABCLN, in 2023.

Aggregate Share Capital and Reserves	<u>78,584</u>	<u>69,652</u>
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## 6. Investment income

	Unrestricted funds	Total	Total
	General	2024	2023
	£	£	£
Interest receivable on bank deposits	3,127	3,127	2,477

## 7. Other income

	Unrestricted funds	Total	Total
	General	2024	2023
	£	£	£
Rental income	12,750	12,750	12,750

## 8. Expenditure on raising funds

### a) Costs of generating donations and legacies

	Restricted funds	Total	Total
		2024	2023
		£	£
Marketing and publicity	7,350	7,350	6,939
	Direct costs	Allocated	Total 2023
	£	support costs	£
		£	
Costs of generating donations and legacies	855	6,495	6,939

9. Expenditure on charitable activities

Charity

		Unrestricted funds	Restricted funds	Total	Total
	Note	General	funds	2024	2023
		£	£	£	£
Charitable Activities		18,745	301,154	319,899	366,117
Staff costs		51,740	966,885	1,018,625	1,041,760
Allocated support costs		2,049	38,819	40,868	37,657
Governance costs	11	3,944	11,511	12,645	10,336
		<u>76,478</u>	<u>1,318,369</u>	<u>1,392,037</u>	<u>1,455,870</u>

	Activity undertaken directly	Activity support costs	Total 2024	Total 2023
	£	£	£	£
Employment & Volunteer Costs	1,020,740	1,961	1,022,701	1,047,499
Establishment Costs	180,107	7,803	187,910	170,782
Repairs & Maintenance	19,002	4,196	23,198	36,541
Office Expenses	30,860	9,858	40,718	33,137
Printing, Postage & Stationery	4,267	969	5,236	5,519
Subscriptions & Donations	720	930	1,650	46,252
Classes & Activities	12,208	55	12,263	13,379
Sundry & Other Costs	39,278	-	39,278	43,903
Cleaning	12,398	1,817	14,215	12,219
Travel & Subsistence	17,737	2,745	20,482	18,733
Advertising and promotion	1,500	200	1,700	1,500
Legal and professional costs	995	6,856	7,851	12,240
Bad Debt expense	630	-	630	2,376
Depreciation of tangible fixed assets	29,179	-	29,179	27,482
Bank Fees	131	1,429	1,560	1,456
	<u>1,369,752</u>	<u>38,819</u>	<u>1,408,571</u>	<u>1,473,018</u>

£103,452 (2023: £123,029) of the above expenditure was attributable to unrestricted funds and £1,305,119 (2023: £1,349,988) to restricted funds.

10. Other expenditure

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Depreciation, amortisation and other similar costs	29,179	29,179	27,482
	<u>29,179</u>	<u>29,179</u>	<u>27,482</u>

11. Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Audit fees: Audit of the financial statements	1,231	6,929	8,160	3,850
Other governance costs	2,713	4,582	7,295	6,486
	<u>3,944</u>	<u>11,511</u>	<u>15,455</u>	<u>10,336</u>

12. Net incoming/outgoing resources

Net(outgoing)/incoming resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	<u>29,179</u>	<u>27,482</u>

13. Trustees remuneration and

No trustees, nor any persons connected with them, have received any remuneration from the group during the year.

**14. Staff costs**

The aggregate payroll costs were as follows:

	2024	2023
	£	£
<b>Staff costs during the year were:</b>		
Wages and salaries	880,429	871,801
Social security costs	71,632	74,829
Pension costs	56,889	54,928
Compensation payments	-	30,000
Other staff costs	9,675	10,202
	<u>1,018,625</u>	<u>1,041,760</u>

The number of employees whose emoluments fell within the following bands was:

	2024	2023
	No	No
£0 - £10,000	9	8
£10,001 - £20,000	18	21
£20,001 - £30,000	16	17
£30,001 - £40,000	4	3
£40,001 - £50,000	1	-
Over £60,000	1	1
	<u>49</u>	<u>50</u>

One employee received benefits (excluding employer pension costs) of more than £60,000 during the year.

The CEO received emoluments of £69,040 (2023: £65,801)

The total employee benefits of the key management personnel of the group were £167,153 (2023: £163,663).

The charity considers its key management personnel to be the CEO, Finance Manager and the Area Manager

**15. Auditors' remuneration**

	2024	2023
	£	£
Audit of the financial statements	<u>8,160</u>	<u>3,850</u>

**16. Taxation**

The group combines a charity and a trading subsidiary. The charity is registered as such and is therefore exempt from taxation, however the trading subsidiary is subject to corporation tax at the prevailing rates.

17. Tangible fixed assets  
Group

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 April 2023	1,309,398	180,267	1,489,665
Additions	3,710	6,492	10,202
At 31 March 2024	1,313,108	186,759	1,499,867
<b>Depreciation</b>			
At 1 April 2023	156,853	176,385	333,238
Charge for the year	26,262	2,917	29,179
At 31 March 2024	183,115	179,302	-
<b>Net book value</b>			
At 31 March 2024	1,129,993	7,457	1,137,450
At 31 March 2023	1,152,545	3,882	1,156,427

Charity

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 April 2023	1,309,398	178,510	1,487,908
Additions	3,710	6,492	10,202
At 31 March 2024	1,313,108	185,002	1,498,110
<b>Depreciation</b>			
At 1 April 2023	156,853	174,628	331,481
Charge for the year	26,262	2,917	29,179
At 31 March 2024	183,115	177,545	360,660
<b>Net book value</b>			
At 31 March 2024	1,129,993	7,457	1,137,450
At 31 March 2023	1,152,545	3,882	1,156,427

18. Investments

	Subsidiary Undertaking Shares £
<b>Cost</b>	
At 31st March 2023 and 31st March 2024	2
<b>Carrying amount</b>	
At 31st March 2024	2
At 31st March 2023	2

18.1. Holdings in subsidiary undertakings

Name	Company Registration Number	Details of Investment	Proportion held by charity
Onus (NI) Limited	NI065189	Ordinary	100%

The aggregate amount of capital and reserves and the results of these undertakings for the last relevant financial year were as follows:

Name	Year Ended	Capital and Reserves (£)	Profit/(loss) (£)
Onus (NI) Limited	31st March 2024	73,588	5,473

**19. Debtors**

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Trade debtors	50,428	44,762	29,010	18,955
Prepayments	4,404	3,591	4,404	3,591
Other debtors	9,648	8,008	9,648	8,008
	<u>64,480</u>	<u>56,361</u>	<u>43,062</u>	<u>30,555</u>

Group debtors includes £Nil (2023: £Nil) receivable after more than one year.

Charity debtors includes £Nil (2023: £Nil) receivable after more than one year.

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

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Trade creditors	10,925	38,012	10,201	25,048
Trading subsidiary corporation tax payable	923	8,534	-	-
Other taxation and social security	20,161	33,532	17,787	31,187
Other creditors	27,786	24,049	27,443	23,627
Accruals	12,360	7,963	11,160	6,912
Deferred income	-	13,234	-	13,234
	<u>72,155</u>	<u>125,324</u>	<u>66,591</u>	<u>100,008</u>

Danske Bank held securities over the 2 properties at Cullybackey Road, Ballymena and 17 Fountain Street, Antrim with a floating charge relating to the mortgages taken out to finance the purchase of both buildings. The mortgages are fully paid off, and the charges were settled post year end

**21. Pension and other schemes**

**Defined contribution pension scheme**

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £56,889 (2023 - £54,929).

**Defined benefit pension scheme**

The Charity also has a legacy defined benefit pension scheme. The scheme has a deficit which is monitored by the scheme's actuaries each year. A plan was put in place several years ago where all contributing employers are making additional contributions to ensure the scheme will be fully funded.

## 22. Analysis of Net Assets

Group	Unrestricted funds			Total funds 2024	Total funds 2023
	Designated Funds	General funds	Restricted funds		
	2024	2024	2024		
At 1 April 2023	179,233	870,419	1,210,848	2,260,500	2,241,850
Net Incoming/(outgoing) resources	-	(16,430)	(321,194)	(337,624)	18,649
Transfer between funds	(4,973)	(8,763)	13,736	-	-
<b>At 31 March 2024</b>	<b>174,260</b>	<b>845,226</b>	<b>903,390</b>	<b>1,922,876</b>	<b>2,260,499</b>

Charity	Unrestricted funds			Total funds 2024	Total funds 2023
	Designated 2024	General 2024	Restricted 2024		
	At 1 April 2023	179,233	800,767		
Net Incoming/(outgoing) resources	-	(23,159)	(321,194)	(344,353)	22,641
Transfer between funds	(4,973)	(10,967)	13,736	(2,204)	-
<b>At 31 March 2024</b>	<b>174,260</b>	<b>766,641</b>	<b>903,390</b>	<b>1,844,291</b>	<b>2,190,849</b>

## 23. Funds

Group	Balance at 1 April 2023	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>					
<i>General</i>					
Unrestricted income	679,382	78,793	(103,452)	(8,617)	646,106
Onus	69,651	120,321	(109,888)	-	80,084
Make it Better Fundraising	119,035	-	-	-	119,035
NRPF	2,350	-	-	(2,350)	-
	<b>870,418</b>	<b>199,114</b>	<b>(213,340)</b>	<b>(10,967)</b>	<b>845,225</b>
<i>Designated</i>					
Pension Deficit Fund	22,629	-	-	(4,973)	17,656
Redundancy Fund	91,604	-	-	-	91,604
Sickpay Fund	10,000	-	-	-	10,000
Property Repair Fund	25,000	-	-	-	25,000
Unfunded Salary Reserve	30,000	-	-	-	30,000
	<b>179,233</b>	<b>-</b>	<b>-</b>	<b>(4,973)</b>	<b>174,260</b>
<b>Total unrestricted funds</b>	<b>1,049,651</b>	<b>199,114</b>	<b>(213,340)</b>	<b>(15,940)</b>	<b>1,019,485</b>
<i>Restricted funds</i>					
BBC Children in Need	2,531	24,701	(27,232)	-	-
CYPSP	51,964	53,360	(72,069)	-	33,255
Young People (MIB)	21,196	-	-	-	21,196
Covid Emergency Funds	1,021	-	(1,021)	-	-
Domestic Abuse Support Worker	12,794	7,500	-	-	20,294
Buttle Trust	1,403	16,827	(18,230)	-	-
NHSCT (Family Support)	16,192	72,162	(65,043)	-	23,311
The Gallaher Trust	11,322	15,000	(23,042)	-	3,280
Refuge HM Ruth House	53,924	54,470	(55,664)	(17,432)	35,298
Refuge (HM)	20,150	99,832	(114,065)	17,432	23,349
Nationwide - Family First	49,997	-	(49,997)	-	-
Newtownabbey Council	417	12,500	(13,271)	354	-
NIHE (Floating Support)	44,887	301,080	(384,058)	38,091	-
NIHE (Supporting People/Refuge)	154,789	130,149	(282,112)	(1,104)	1,722
Supporting People Ruth House	39,272	110,184	(142,215)	(1,668)	5,573
NIHE Emergency Covid Funds	980	-	(980)	-	-
National Lottery Older But No Safer	12,514	54,668	(37,201)	-	29,981
NIHE - PIF	340	-	-	-	340
Probation Board NI - PPRP	-	11,500	(4,895)	-	6,605
Hagan Homes - Reconnect Project	22,423	-	-	-	22,423
White Ribbon Project	236	-	(236)	-	-
White Ribbon NI	-	40,593	(36,593)	(4,000)	-
NIO (Capital)	308,000	-	-	(7,000)	301,000
Big Lottery Fund Peoples Millions (Ca	43,834	-	-	(997)	42,837
Antrim Borough Council (Capital)	17,512	-	-	(398)	17,114
Big Lottery (EEV - Capital)	6,335	-	-	(144)	6,191

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Notes to the Financial Statements for the Year Ended 31 March 2024

Big Lottery Fund Naomi Centre	110,880	-	-	(2,520)	108,360
Ballymena LSP (Capital)	88,000	-	-	(2,000)	86,000
Enkalon Foundation Cornerstone	8,800	-	-	(200)	8,600
Energy Efficient Big Lottery (Capital)	3,293	-	-	(69)	3,224
Garfield Weston (Capital)	17,600	-	-	(400)	17,200
General Funds (CS - Capital)	6,094	-	-	(138)	5,956
Northern Trust (Capital)	17,600	-	-	(400)	17,200
Premier Power Ballylumford (Capital)	4,400	-	-	(100)	4,300
PSNI Headquarters (Capital)	9,460	-	-	(215)	9,245
PSNI Antrim (Capital)	4,400	-	-	(100)	4,300
PSNI (Capital)	26,400	-	-	(600)	25,800
Rotary Club (Capital)	88	-	-	(2)	86
Ulster Garden Villages (Capital)	17,600	-	-	(400)	17,200
St James' Place (Capital)	2,200	-	-	(50)	2,150
	<u>1,210,848</u>	<u>1,004,526</u>	<u>(1,327,924)</u>	<u>15,940</u>	<u>903,390</u>

Total funds	2,260,499	1,203,640	(1,541,264)	-	1,922,875
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Charity

	Balance at 1 April 2023	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
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Unrestricted funds

*General*

Unrestricted income	679,382	80,293	(103,452)	(8,617)	647,606
Make it Better Fundraising	119,035	-	-	-	119,035
NRPF	2,350	-	-	(2,350)	-
	<u>800,767</u>	<u>80,293</u>	<u>(103,452)</u>	<u>(10,967)</u>	<u>766,641</u>

*Designated*

Pension Deficit Fund	22,629	-	-	(4,973)	17,656
Redundancy Fund	91,604	-	-	-	91,604
Sickpay Fund	10,000	-	-	-	10,000
Property Repair Fund	25,000	-	-	-	25,000
Unfunded Salary Reserve	30,000	-	-	-	30,000
	<u>179,233</u>	<u>-</u>	<u>-</u>	<u>(4,973)</u>	<u>174,260</u>

Total unrestricted funds	980,000	80,293	(103,452)	(15,940)	940,901
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*Restricted funds*

BBC Children in Need	2,531	24,701	(27,232)	-	-
CYPSP	51,964	53,360	(72,069)	-	33,255
Young People (MIB)	21,196	-	-	-	21,196
Covid Emergency Funds	1,021	-	(1,021)	-	-
Domestic Abuse Support Worker	12,794	7,500	-	-	20,294
Buttle Trust	1,403	16,827	(18,230)	-	-
NHSCT (Family Support)	16,192	72,162	(65,043)	-	23,311
The Gallaher Trust	11,322	15,000	(23,042)	-	3,280
Refuge HM Ruth House	53,924	54,470	(55,664)	(17,432)	35,298
Refuge (HM)	20,150	99,832	(114,065)	17,432	23,349
Nationwide - Family First	49,997	-	(49,997)	-	-
Newtownabbey Council	417	12,500	(13,271)	354	-
NIHE (Floating Support)	44,887	301,080	(384,058)	38,091	-
NIHE (Supporting People/Refuge)	154,789	130,149	(282,112)	(1,104)	1,722
Supporting People Ruth House	39,272	110,184	(142,215)	(1,668)	5,573
NIHE Emergency Covid Funds	980	-	(980)	-	-
National Lottery Older But No Safer	12,514	54,668	(37,201)	-	29,981
NIHE - PIF	340	-	-	-	340
Probation Board NI - PPRP	-	11,500	(4,895)	-	6,605
Hagan Homes - Reconnect Project	22,423	-	-	-	22,423
White Ribbon Project	236	-	(236)	-	-
White Ribbon NI	-	40,593	(36,593)	(4,000)	-
NIO (Capital)	308,000	-	-	(7,000)	301,000
Big Lottery Fund Peoples Millions (Ca	43,834	-	-	(997)	42,837
Antrim Borough Council (Capital)	17,512	-	-	(398)	17,114
Big Lottery (EEV - Capital)	6,335	-	-	(144)	6,191
Big Lottery Fund Naomi Centre	110,880	-	-	(2,520)	108,360
Ballymena LSP (Capital)	88,000	-	-	(2,000)	86,000

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Notes to the Financial Statements for the Year Ended 31 March 2024

Enkalon Foundation Cornerstone	8,800	-	-	(200)	8,600
Energy Efficient Big Lottery (Capital)	3,293	-	-	(69)	3,224
Garfield Weston (Capital)	17,600	-	-	(400)	17,200
General Funds (CS - Capital)	6,094	-	-	(138)	5,956
Northern Trust (Capital)	17,600	-	-	(400)	17,200
Premier Power Ballylumford (Capital)	4,400	-	-	(100)	4,300
PSNI Headquarters (Capital)	9,460	-	-	(215)	9,245
PSNI Antrim (Capital)	4,400	-	-	(100)	4,300
PSNI (Capital)	26,400	-	-	(600)	25,800
Rotary Club (Capital)	88	-	-	(2)	86
Ulster Garden Villages (Capital)	17,600	-	-	(400)	17,200
St James' Place (Capital)	2,200	-	-	(50)	2,150
	<u>1,210,848</u>	<u>1,004,526</u>	<u>(1,327,924)</u>	<u>15,940</u>	<u>903,390</u>
Total funds	<u>2,190,848</u>	<u>1,084,819</u>	<u>(1,431,376)</u>	<u>-</u>	<u>1,844,291</u>

**Group**

	Balance at 1 April 2022	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>					
<i>General</i>					
Unrestricted income	673,841	87,026	(78,097)	(6,759)	676,011
Onus	73,643	125,761	(126,383)	-	73,021
Buttle Trust (UR)	1,786	-	-	(1,786)	-
Make it Better Fundraising	119,035	-	-	-	119,035
NRPF	-	17,617	(15,267)	-	2,350
	<u>868,305</u>	<u>230,404</u>	<u>(219,747)</u>	<u>(8,545)</u>	<u>870,417</u>
<i>Designated</i>					
Pension Deficit Fund	33,866	-	-	(11,237)	22,629
Redundancy Fund	91,604	-	-	-	91,604
Sickpay Fund	10,000	-	-	-	10,000
Property Repair Fund	20,000	-	(12,754)	17,754	25,000
Unfunded Salary Reserve	30,000	-	(30,000)	30,000	30,000
	<u>185,470</u>	<u>-</u>	<u>(42,754)</u>	<u>36,517</u>	<u>179,233</u>
Total unrestricted funds	<u>1,053,775</u>	<u>230,404</u>	<u>(262,501)</u>	<u>27,972</u>	<u>1,049,650</u>

*Restricted funds*

BBC Children in Need	551	33,221	(31,241)	-	2,531
CYPSP	60,719	41,970	(44,770)	(5,955)	51,964
Young People (MIB)	21,196	-	-	-	21,196
Covid Emergency Funds	4,770	-	(3,749)	-	1,021
Domestic Abuse Support Worker	2,036	11,250	(492)	-	12,794
Buttle Trust	-	10,570	(10,953)	1,786	1,403
NHSCT (Family Support)	7,243	79,463	(68,963)	(1,550)	16,193
National Lottery - Family First	15,862	100,000	(121,817)	5,955	-
The Gallaher Trust	20,481	10,837	(19,996)	-	11,322
Refuge HM Ruth House	52,848	43,143	(41,550)	(517)	53,924
Refuge (HM)	31,720	87,317	(97,337)	(1,550)	20,150
Nationwide - Family First	-	49,997	-	-	49,997
Newtownabbey Council	457	5,000	(5,040)	-	417
NIHE (Floating Support)	44,887	336,844	(345,626)	8,782	44,887
NIHE (Supporting People/Refuge)	151,789	274,503	(257,585)	(13,918)	154,789
Supporting People Ruth House	39,272	145,515	(144,242)	(1,273)	39,272
NIHE Emergency Covid Funds	980	-	-	-	980
National Lottery Older But No Safer	9,929	53,745	(51,160)	-	12,514
NIHE - PIF	9,203	-	(8,863)	-	340
Probation Board IDAP	-	6,750	(6,750)	-	-
Hagan Homes - Reconnect Project	-	22,423	-	-	22,423
MEA PCSP	-	18,150	(18,150)	-	-
NIHE Homeless Support CYP	905	-	(905)	-	-
White Ribbon Project	5,000	32,819	(33,583)	(4,000)	236
Newtownabbey PCSP	-	1,400	(1,400)	-	-
NIO (Capital)	315,000	-	-	(7,000)	308,000
Big Lottery Fund Peoples Millions (Ca	44,830	-	-	(996)	43,834
Antrim Borough Council (Capital)	17,910	-	-	(398)	17,512

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Notes to the Financial Statements for the Year Ended 31 March 2024

Big Lottery (EEV - Capital)	6,479	-	-	(144)	6,335
Big Lottery Fund Naomi Centre	113,400	-	-	(2,520)	110,880
Ballymena LSP (Capital)	90,000	-	-	(2,000)	88,000
Enkalon Foundation Cornerstone	9,000	-	-	(200)	8,800
Energy Efficient Big Lottery (Capital)	3,361	-	-	(69)	3,292
Garfield Weston (Capital)	18,000	-	-	(400)	17,600
General Funds (CS - Capital)	6,233	-	-	(138)	6,095
Northern Trust (Capital)	18,000	-	-	(400)	17,600
Premier Power Ballylumford (Capital)	4,500	-	-	(100)	4,400
PSNI Headquarters (Capital)	9,675	-	-	(215)	9,460
PSNI Antrim (Capital)	4,500	-	-	(100)	4,400
PSNI (Capital)	27,000	-	-	(600)	26,400
Rotary Club (Capital)	90	-	-	(2)	88
Ulster Garden Villages (Capital)	18,000	-	-	(400)	17,600
St James' Place (Capital)	2,250	-	-	(50)	2,200
	<u>1,188,076</u>	<u>1,364,917</u>	<u>(1,314,172)</u>	<u>(27,972)</u>	<u>1,210,849</u>

Total funds	<u>2,241,851</u>	<u>1,595,321</u>	<u>(1,576,673)</u>	<u>-</u>	<u>2,260,499</u>
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Charity

	Balance at 1 April 2022	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
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Unrestricted funds

*General*

Unrestricted income	673,841	130,397	(118,097)	(6,759)	679,382
Buttle Trust (UR)	1,786	-	-	(1,786)	-
Make it Better Fundraising	119,035	-	-	-	119,035
NRPF	-	17,617	(15,267)	-	2,350
	<u>794,662</u>	<u>148,014</u>	<u>(133,364)</u>	<u>(8,545)</u>	<u>800,767</u>

*Designated*

Pension Deficit Fund	33,866	-	-	(11,237)	22,629
Redundancy Fund	91,604	-	-	-	91,604
Sickpay Fund	10,000	-	-	-	10,000
Property Repair Fund	20,000	-	(12,754)	17,754	25,000
Unfunded Salary Reserve	30,000	-	(30,000)	30,000	30,000
	<u>185,470</u>	<u>-</u>	<u>(42,754)</u>	<u>36,517</u>	<u>179,233</u>

Total unrestricted funds	<u>980,132</u>	<u>148,014</u>	<u>(176,118)</u>	<u>27,972</u>	<u>980,000</u>
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*Restricted funds*

BBC Children in Need	551	33,221	(31,241)	-	2,531
CYPSP	60,719	41,970	(44,770)	(5,955)	51,964
Young People (MIB)	21,196	-	-	-	21,196
Covid Emergency Funds	4,770	-	(3,749)	-	1,021
Domestic Abuse Support Worker	2,036	11,250	(492)	-	12,794
Buttle Trust	-	10,570	(10,953)	1,786	1,403
NHSCT (Family Support)	7,243	79,463	(68,963)	(1,550)	16,193
National Lottery - Family First	15,862	100,000	(121,817)	5,955	-
The Gallaher Trust	20,481	10,837	(19,996)	-	11,322
Refuge HM Ruth House	52,848	43,143	(41,550)	(517)	53,924
Refuge (HM)	31,720	87,317	(97,337)	(1,550)	20,150
Nationwide - Family First	-	49,997	-	-	49,997
Newtownabbey Council	457	5,000	(5,040)	-	417
NIHE (Floating Support)	44,887	336,844	(345,626)	8,782	44,887
NIHE (Supporting People/Refuge)	151,789	274,503	(257,585)	(13,918)	154,789
Supporting People Ruth House	39,272	145,515	(144,242)	(1,273)	39,272
NIHE Emergency Covid Funds	980	-	-	-	980
National Lottery Older But No Safer	9,929	53,745	(51,160)	-	12,514
NIHE - PIF	9,203	-	(8,863)	-	340
Probation Board IDAP	-	6,750	(6,750)	-	-
Hagan Homes - Reconnect Project	-	22,423	-	-	22,423
MEA PCSP	-	18,150	(18,150)	-	-
NIHE Homeless Support CYP	905	-	(905)	-	-
White Ribbon Project	5,000	32,819	(33,583)	(4,000)	236
Newtownabbey PCSP	-	1,400	(1,400)	-	-
NIO (Capital)	315,000	-	-	(7,000)	308,000

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Notes to the Financial Statements for the Year Ended 31 March 2024

Big Lottery Fund Peoples Millions (Ca	44,830	-	-	(996)	43,834
Antrim Borough Council (Capital)	17,910	-	-	(398)	17,512
Big Lottery (EEV - Capital)	6,479	-	-	(144)	6,335
Big Lottery Fund Naomi Centre	113,400	-	-	(2,520)	110,880
Ballymena LSP (Capital)	90,000	-	-	(2,000)	88,000
Enkalon Foundation Cornerstone	9,000	-	-	(200)	8,800
Energy Efficient Big Lottery (Capital)	3,361	-	-	(69)	3,292
Garfield Weston (Capital)	18,000	-	-	(400)	17,600
General Funds (CS - Capital)	6,233	-	-	(138)	6,095
Northern Trust (Capital)	18,000	-	-	(400)	17,600
Premier Power Ballylumford (Capital)	4,500	-	-	(100)	4,400
PSNI Headquarters (Capital)	9,675	-	-	(215)	9,460
PSNI Antrim (Capital)	4,500	-	-	(100)	4,400
PSNI (Capital)	27,000	-	-	(600)	26,400
Rotary Club (Capital)	90	-	-	(2)	88
Ulster Garden Villages (Capital)	18,000	-	-	(400)	17,600
St James' Place (Capital)	2,250	-	-	(50)	2,200
	<u>1,188,076</u>	<u>1,364,917</u>	<u>(1,314,172)</u>	<u>(27,972)</u>	<u>1,210,849</u>
Total funds	<u>2,168,208</u>	<u>1,512,931</u>	<u>(1,490,290)</u>	<u>-</u>	<u>2,190,849</u>

24. Analysis of net assets between Group

	Unrestricted funds	Restricted	Total funds at 31
	General	funds	March
	£	£	£
Tangible fixed assets	460,685	676,763	1,137,448
Current assets	628,145	229,438	857,583
Current liabilities	(69,345)	-	(69,345)
Total net assets	<u>1,019,485</u>	<u>906,201</u>	<u>1,925,686</u>

Charity

	Unrestricted funds	Restricted	Total funds at 31
	General	funds	March
	£	£	£
Tangible fixed assets	460,686	676,764	1,137,450
Current assets	543,994	229,438	773,432
Current liabilities	(63,781)	-	(63,781)
Total net assets	<u>940,899</u>	<u>906,202</u>	<u>1,847,101</u>



**Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey**

Northern Ireland - Charity number 105905

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# Annual return

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Company registration number: NI054434

Charity registration number: NIC105905

# **Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey**

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

M.B. McGrady Co  
Chartered Accountants Registered Auditors  
Suite 2B Cadogan House  
322 Lisburn Road  
Belfast  
Co. Antrim  
BT9 6GH

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

**Trustees**

Anne McAllister (Resigned 12 June 2024)  
Jackie Fisher  
Lisa Harris (Resigned 12 December 2024)  
Janice Hagan  
Valerie Morris  
Jenni McQuoid  
Brenda Leslie (Resigned 1 December 2024)  
Tahnee McCorry (Appointed 26 July 2024, resigned 12 December 2024)  
Heather Leitch (Appointed 26 July 2024)  
Moira McMurray (Resigned 13 March 2024)

**Charity Registration Number** NIC105905

**Company Registration Number** NI054434

The charity is incorporated in Northern Ireland.

**Registered Office**

The Naomi Centre  
2 Cullybackey Road  
Ballymena  
Co. Antrim  
BT43 5DF

**Principal Office**

The Naomi Centre  
2 Cullybackey Road  
Ballymena  
Co. Antrim  
BT43 5DF

**Auditor**

M.B. McGrady & Co  
Chartered Accountants & Registered Auditors  
Suite 2B Cadogan House  
322 Lisburn Road  
Belfast  
Co. Antrim  
BT9 6GH

**Solicitors**

James Ballentine & Sons  
Bank Buildings  
The Pentagon  
Ballymena  
BT43 5LL

**Bankers**

Danske Bank  
1-2 Broadway  
Ballymena  
BT43 6EA

**Achievements and Performance**

**Annual Summary 2023/24**

**Activities 2023/24**

We welcomed new CEO, Gillian Creevy, into the organisation this year and launched a new strategic plan, with a focus on 'elevating' eight major aspects of our work: Staff, Service Delivery, Income Generation, Communications, Premises, Volunteering, Governance and Influence.

Staff: A new *Domestic Abuse Specialist* (DAS) role has been formally established, fully recognising the unique and specialist nature of ABCLN Practitioners. Specialist, accredited training - a *Level 3* Certificate in Preventing and Tackling Domestic Abuse - developed by WA Federation NI, will be rolled out in two tranches to all DAS over the next two years.

A full review of staff pay and conditions has been undertaken.

Service Delivery: This year we have seen an increase in the total number of women supported by ABCLN as well as an increase in those accessing our *Floating Support* service and attending specialist classes. We have, regrettably, experienced a reduction in the number of children and young people we have been able to support. This is a direct result of funding issues and is causing concern. We will aim to make this aspect of our work a priority in the coming year – especially in terms of our work within schools.

	2023/24	2022/23
1. Total number of women supported by Women's Aid ABCLN	1,547	1,449
2. Total number of children and young people receiving support	335	723
3. Women and children accommodated in our Refuges	81 women 42 children	89 women 31 children
4. Women accessing our <i>Floating Support Service</i>	1,317	1,291
5. Women attending Classes and Drop-in sessions	615	290
6. Specialist one-to-one sessions delivered	2,812	3,007
7. Information and support calls received and managed	60,899	54,128

Across Northern Ireland there were 32,763 domestic abuse incidents recorded by the PSNI during this year; the third highest level recorded since data collection commenced in 2004/05. There were 19,954 domestic abuse crimes recorded across the same period and 3 domestic abuse homicides.

The PSNI report receiving a call regarding domestic abuse incident *every 16 minutes*.

Income Generation: A new Business Development Manager role has been created with funding secured via the *Dormant Accounts NI Scheme*. The process has commenced to recruit an experienced manager with income generation expertise who will be tasked with developing new corporate relationships and enhancing an already vibrant programme of community fundraising. A fundraising target of £350,000 will be set for 2024/25.

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Strategic Report for the Year Ended 31 March 2024

Communications: Strong, consistent core messages continue to be embedded within our website, press and social media – and within our awareness-raising and training material.

In response to a request from the PSNI, we designed and produced new '*Contact Us*' cards for discreet use by PSNI Officers on call-out to domestic abuse incidents.

Premises: We initiated a full structural survey of our Naomi House and Grace House premises and subsequently engaged a quantity surveyor to compile a Scope of Works to facilitate a tendering process for essential repairs to both buildings next year.

We completed a programme of refurbishment in The Cornerstone with funding received from AllState and will commence a similar programme in our Virginia House refuge next year.

Volunteering: new job descriptions were created for volunteering roles in Refuge, RECONNECT groupwork and for Court Support. Recruitment has been successful, with 40 volunteers now active across the organisation. The Volunteer Handbook has been reviewed and updated.

Governance: new budgetary reporting mechanisms have been introduced this year and will continue to be refined.

#### Looking forward to 2024/25

We will aim to:

1. Deliver specialist Level III training to Domestic Abuse Specialists with 2+ years' service
2. Introduce the new role of OBNS Domestic Abuse Specialist - to support 'older' women through our Older But No Safer (OBNS) Programme
3. Deliver **Mandatory Core Training** including:
  - Safeguarding Children
  - Adult Safeguarding and Protection
  - Health and Safety
  - Data Protection
4. Refurbish the interior of Virginia House
5. Produce a joint WA ABCLN/CMU business case to deliver our *Family First Programme* across the whole of the Northern Trust.
6. Deliver a revised *Heading for Healthy Relationships* workshop to all Year 11 pupils across our region.
7. Design a new awareness-raising campaign with the aim of reaching women at a much earlier stage of their domestic abuse experience
8. Produce a new '*Helpful Handbook*' to provide details of all services offered by ABCLN
9. Meet/exceed an Income Generation target of £350,000
10. Complete a Board-level *Skills Audit*

As ever, Women's Aid ABCLN will continue to provide a holistic service to women and children affected by all forms of domestic abuse and will remain totally committed to meet our vision to eradicate domestic abuse.

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Strategic Report for the Year Ended 31 March 2024

**Financial review**

Group Income in the year was £1,203,639 and group expenditure totalled £1,543,453 giving a group deficit of £339,814. Total funds for the group held at 31st March 2024 were £1,920,686. £906,201 of the total funds are restricted and are not available for the general purposes of the group at the end of the reporting period. Group unrestricted and designated reserves totalled £1,014,485 at the close of the period.

Charity Income in the year was £1,084,818 and expenditure totalled £1,428,566 giving a deficit of £343,748. Total funds held at 31st March 2024 were £1,847,101. £906,201 of the total funds are restricted and are not available for the general purposes of the charity at the end of the reporting period. Unrestricted and designated reserves totalled £940,900 at the close of the period.

In March 2024, the charity returned £235,948 of historic grant funding to NIHE Supporting People. This amount was presented within the opening restricted funds balance, however these monies were not available for use by the charity. The returned funds are recorded as a reduction in income from Supporting People in the current year.

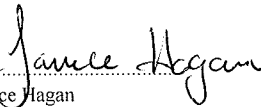
**Policy on reserves**

It is the Charity's policy to maintain unrestricted reserves equal to 3 months running costs. In 2024, that value is £357,142. The Unrestricted and designated reserves total £940,900 for 2024 which is equivalent just over 8 months running costs.

**Principal funding sources**

The charity receives donations from private individuals and income from fundraising activities. The principle funding sources for the charity are from grant making bodies and contract income from NIHE & NHSCT. All funds received are detailed within this report.

The strategic report was approved by the trustees of the charity on 30 January 2025 and signed on its behalf by:

  
.....  
Janice Hagan  
Trustee

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2024.

### **Objectives and activities**

#### *Objects and aims*

The purpose of Women's Aid ABCLN is to provide a holistic service to women and children affected by all forms of domestic violence; to educate, challenge and co-operate with external agencies and the wider community with a vision to eradicate domestic violence.

The core aims are:

1. To provide services and temporary refuge to women and children suffering domestic violence, be that emotional, physical, financial, verbal or sexual abuse.
2. To empower and enable women to determine their own future.
3. To recognise, respond and care for the emotional needs of children and young people.
4. To offer support and guidance to any woman who asks for it, both in refuge and in her own community
5. To educate, inform and challenge the public, the media, police, courts, social services and other authorities about the prevalence and effects of domestic violence. We will always be mindful that domestic violence is a direct result of the general position of women in our society and perpetrators' decisions to meet their own needs without negotiation because they believe that they are entitled to.

Domestic violence is a breach of human rights.

#### *Public benefit*

The direct benefits flowing from our organisation's purposes: Relief of those in need is achieved through providing services for women, children and young people impacted upon by domestic violence. This prevents homelessness, poverty, and educational underachievement. Our work in providing training and support to other agencies, groups and communities educates and empowers responses relevant to the needs of these victims. The benefits above are demonstrated through the 'journey travelled model' of weekly and monthly review of support plans, follow up calls and meetings for all service users. Need for the service is evidenced by continued improvement within the organisation, new services offered and the high number of referrals to our service. With reference to all purposes, there is no harm or possibility of harm outweighed by the benefit.

The charity's beneficiaries are women, children and young people affected by domestic violence in the five areas our charity covers, Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey. In respect of "private beneficiaries", there are paid staff integral to provision of services to beneficiaries. The benefit derived by these members of staff, in the form of wages, is incidental to provision of service to beneficiaries. Service to beneficiaries could not be delivered without paid staff, and the purposes of the charity could not be attained. Payment of wages does not form a purpose in its own right and is justifiable and reasonable. Trustees ensure that payment of wages to staff is directly related to and only for enacting the stated purposes and attaining the desired goals for the advantage of beneficiaries.

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Trustees' Report

The trustees confirm that they have complied with the requirements of section 2 of the Charities Act (Northern Ireland) 2008 to have due regard to the public benefit guidance published by the Charity Commission for Northern Ireland.

**Structure, governance and management**

*Nature of governing document*

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey is a Company Limited by Guarantee, governed by a Memorandum and Articles of Association (NI054434) and registered as a charity with the Charities Commission for Northern Ireland, NIC105905.

It is governed by a voluntary Management Committee which is responsible for strategic planning and decision making, financial governance and probity and have employment responsibility for all staff. Volunteering opportunities within the organisation are openly advertised through a wide range of media outlets. All volunteers complete a mandatory training programme, are subject to a six-month probationary period and complete a comprehensive induction process. Those volunteers who are to be appointed to the Management Committee receive specialist training to assist them to fulfil their roles in relation to governance of the organisation

*Recruitment and appointment of trustees*

Members to the Management Committee are proposed at the annual general meeting. Office bearers are elected at the first Management Committee meeting following the annual general meeting.

*Arrangements for setting key management personnel remuneration*

Setting pay and remuneration of the charity's key management personnel is managed through using benchmarking to set appropriate levels and through resources available to the organisation from funding sources. This is carried out by the board as and when required.

*Organisational structure*

The day-to-day management and operation of the activities are carried out by a staff team, led by the CEO and Management Team, who also report regularly to the Committee. Operational volunteers contribute to the day to day activities of the charity and their contribution is invaluable to the charity meeting its aims and objectives.

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Trustees' Report

**Principal Risks and Uncertainties**

*Objectives and policies*

The group's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the group's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The group does not use derivative financial instruments for speculative purposes.

*Cash flow risk*

The group's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The group uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

*Credit risk*

The group's principal financial assets are bank balances and cash, trade and other receivables, and investments.

The group's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The group has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

*Liquidity risk*

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the group uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

*Going Concern*

The trustees believe that the charity will continue as a going concern. Funders have shown themselves to be supportive, flexible and adaptive to the current situation which is an invaluable help to the women's aid community. The organisation continues to work in partnership with government bodies and agencies in terms of developing a longer term strategy to support victims of domestic violence.

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Trustees' Report

**Statement of trustees' responsibilities**

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

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the parent charitable company and the group and of the incoming resources and application of resources, including its income and expenditure, of the charitable group for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the parent charitable company will continue in business.

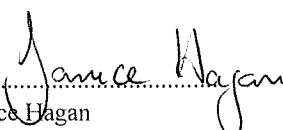
The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the parent charitable company and the group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible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

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

**Disclosure of information to auditor**

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

The annual report was approved by the trustees of the charity on 30 January 2025 and signed on its behalf by:

  
.....  
Janice Hagan  
Trustee

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Independent Auditor's Report to the Members of Women's Aid Antrim, Ballymena, Carrickfergus, Larne and  
Newtownabbey

**Opinion**

We have audited the financial statements of Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey (the 'charitable parent company') and its subsidiaries (the 'group') for the year ended 31 March 2024, which comprise the Consolidated Statement of Financial Activities, Consolidated Balance Sheet, Balance Sheet, Consolidated Statement of Cash Flows, Statement of Cash Flows and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

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

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

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

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Independent Auditor's Report to the Members of Women's Aid Antrim, Ballymena, Carrickfergus, Larne and  
Newtownabbey

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Opinion on other matter prescribed by the Companies Act 2006**

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

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

**Matters on which we are required to report by exception**

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

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

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

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 10), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Auditor responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Independent Auditor's Report to the Members of Women's Aid Antrim, Ballymena, Carrickfergus, Larne and  
Newtownabbey

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

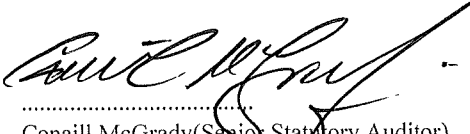
Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities to detect material misstatements related to irregularities, including fraud. Below is a detailed explanation of the extent to which our procedures are capable of detecting irregularities, including fraud. Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, involved several steps. The engagement partner ensured that the engagement team collectively possessed the appropriate competence, capabilities, and skills to identify or recognise non-compliance with applicable laws and regulations. We identified the laws and regulations relevant to the charitable company through discussions with directors and other management, as well as by applying our commercial knowledge and experience in the charitable sector in Northern Ireland. Identified laws and regulations were communicated regularly within the audit team, which remained vigilant for instances of non-compliance throughout the audit process. To assess the susceptibility of the company's financial statements to material misstatement, we obtained an understanding of how fraud might occur. This involved making inquiries of management regarding areas they considered susceptible to fraud, as well as their knowledge of actual, suspected, or alleged fraud. We also reviewed the internal controls in place to mitigate the risks of fraud and non-compliance with laws and regulations. To address the risk of fraud through management bias and override of controls, we performed analytical procedures to identify unusual or unexpected relationships, tested journal entries to identify unusual transactions, assessed whether judgments and assumptions made during the preparation of financial statements indicated potential bias, and investigated the rationale behind significant or unusual transactions. In response to the risk of irregularities and non-compliance with laws and regulations, we designed and implemented procedures that included agreeing financial statement disclosures to the underlying supporting documentation, reviewing the minutes of meetings held by those charged with governance, inquiring of management regarding actual and potential litigation or claims, and examining correspondence with HMRC. It is important to note that there are inherent limitations in our audit procedures. The more removed a law or regulation is from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit our procedures to identifying non-compliance with laws and regulations to inquiries of directors and management, and to the inspection of regulatory and legal correspondence, if any. Material misstatements caused by fraud can be more difficult to detect than those caused by error, as they may involve deliberate concealment or collusion.

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Independent Auditor's Report to the Members of Women's Aid Antrim, Ballymena, Carrickfergus, Larne and  
Newtownabbey

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

**Use of our report**

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



.....  
Conaill McGrady (Senior Statutory Auditor)  
For and on behalf of M.B. McGrady & Co, Statutory Auditor

Suite 2B Cadogan House  
322 Lisburn Road  
Belfast  
Co. Antrim  
BT9 6GH

30 January 2025

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Consolidated Statement of Financial Activities for the Year Ended 31 March 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	46,739	-	46,739
Charitable activities	4	13,500	988,881	1,002,381
Income from Trading Subsidiary	5	120,321	-	120,321
Investment income	6	3,127	-	3,127
Other income	7	15,427	15,644	31,071
		<hr/>		
Total income		199,114	1,004,525	1,203,639
<b>Expenditure on:</b>				
Costs of generating donations and legacies	8	-	(7,350)	(7,350)
Costs of trading activities	5	(108,964)	-	(108,964)
Staff Costs	14	(51,740)	(966,885)	(1,018,625)
Charitable activities	9	(22,534)	(353,688)	(376,222)
Other expenditure	10	(30,102)	-	(30,102)
		<hr/>		
Total expenditure		(213,340)	(1,327,923)	(1,541,263)
Net expenditure		(14,226)	(323,398)	(337,624)
Transfers between funds		(15,940)	15,940	-
		<hr/>		
Net movement in funds		(30,166)	(307,458)	(337,624)
<b>Reconciliation of funds</b>				
Total funds brought forward		1,049,651	1,210,849	2,260,500
		<hr/>		
Total funds carried forward	23	1,019,485	903,391	1,922,876
		<hr/>		
	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	61,857	-	61,857
Charitable activities	4	25,759	1,351,929	1,377,688
Other trading activities	5	125,761	-	125,761
Investment income	6	2,477	-	2,477
Other income	7	16,050	12,989	29,039
		<hr/>		
Total income		231,904	1,364,918	1,596,822
		<hr/>		

The notes on pages 21 to 36 form an integral part of these financial statements.

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Consolidated Statement of Financial Activities for the Year Ended 31 March 2024

<b>Expenditure on:</b>				
Costs of generating donations and legacies	8	(1,692)	(5,247)	(6,939)
Costs of trading activities	5	(119,348)	-	(119,348)
Staff Costs	14	(51,284)	(990,476)	(1,041,760)
Charitable activities	9	(55,661)	(318,449)	(374,110)
Other expenditure	10	(36,016)	-	(36,016)
		<hr/>		
Total expenditure		(264,001)	(1,314,172)	(1,578,173)
		<hr/>		
Net income		(32,097)	50,746	18,649
Transfers between funds		27,973	(27,973)	-
		<hr/>		
Net movement in funds		(4,124)	22,773	18,649
<b>Reconciliation of funds</b>				
Total funds brought forward		1,053,774	1,188,076	2,241,850
		<hr/>		
Total funds carried forward	23	1,049,650	1,210,849	2,260,499
		<hr/>		

All of the group's activities derive from continuing operations during the above two periods.

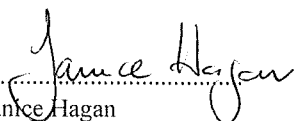
The funds breakdown for 2024 & 2023 is shown in note 23.

The notes on pages 21 to 36 form an integral part of these financial statements.

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
(Registration number: NI054434)  
Consolidated Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	17	1,137,448	1,156,425
<b>Current assets</b>			
Debtors	19	64,480	56,361
Cash at bank and in hand		793,101	1,173,035
		<hr/>	<hr/>
		857,583	1,229,398
Creditors: Amounts falling due within one year	20	(72,155)	(125,324)
		<hr/>	<hr/>
Net current assets		785,428	1,104,074
		<hr/>	<hr/>
Net assets		1,922,876	2,260,499
		<hr/>	<hr/>
<b>Funds of the group:</b>			
<b>Restricted income funds</b>			
Restricted funds		903,391	1,210,849
<b>Unrestricted income funds</b>			
Unrestricted funds		939,401	976,629
Other reserves		80,084	73,021
		<hr/>	<hr/>
Total unrestricted funds		1,019,485	1,049,650
		<hr/>	<hr/>
Total funds	23	1,922,876	2,260,499
		<hr/>	<hr/>

The financial statements on pages 21 to 36 were approved by the trustees, and authorised for issue on 30 January 2025 and signed on their behalf by:

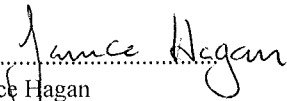
  
 .....  
 Janice Hagan  
 Trustee

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
(Registration number: NI054434)  
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	17	1,137,450	1,156,427
<b>Current assets</b>			
Debtors	19	43,062	30,554
Cash at bank and in hand		730,369	1,103,875
		773,431	1,134,429
Creditors: Amounts falling due within one year	20	(66,590)	(100,008)
Net current assets		706,841	1,034,421
Net assets		1,844,291	2,190,848
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		903,391	1,210,848
<b>Unrestricted income funds</b>			
Unrestricted funds		940,900	980,000
Total funds	23	1,844,291	2,190,848

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 21 to 36 were approved by the trustees, and authorised for issue on 30 January 2025 and signed on their behalf by:

.....   
Janice Hagan  
Trustee

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Consolidated Statement of Cash Flows for the Year Ended 31 March 2024

	Note	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Net cash(expenditure)/income		(337,624)	59,019
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation	9,10	29,179	27,481
Investment income	6	(3,127)	(2,477)
		(311,572)	84,023
<b>Working capital adjustments</b>			
(Increase)/decrease in debtors	19	(8,122)	32,258
(Decrease)/increase in creditors	20	(39,931)	(34,600)
(Decrease)/increase in deferred income	20	(13,234)	7,397
		(372,859)	89,078
<b>Net cash flows from operating activities</b>			
<b>Cash flows from investing activities</b>			
Interest receivable and similar income	6	3,127	2,477
Purchase of tangible fixed assets	17	(10,202)	(5,176)
		(7,075)	(2,699)
<b>Net cash flows from investing activities</b>			
Net(decrease)/increase in cash and cash equivalents		(379,934)	86,379
Cash and cash equivalents at 1 April		1,173,035	1,086,656
Cash and cash equivalents at 31 March		793,101	1,173,035

All of the cash flows are derived from continuing operations during the above two periods.

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Statement of Cash Flows for the Year Ended 31 March 2024

	Note	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Net cash(expenditure)/income		(346,558)	22,641
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation	9,10	29,179	27,481
Investment income	6	(3,127)	(2,477)
		<u>(320,506)</u>	<u>47,645</u>
<b>Working capital adjustments</b>			
(Increase)/decrease in debtors	19	(12,508)	34,349
Decrease in creditors	20	(20,184)	(12,075)
(Decrease)/increase in deferred income	20	(13,234)	7,397
		<u>(366,432)</u>	<u>77,316</u>
Net cash flows from operating activities		<u>(366,432)</u>	<u>77,316</u>
<b>Cash flows from investing activities</b>			
Interest receivable and similar income	6	3,127	2,477
Purchase of tangible fixed assets	17	(10,202)	(5,176)
		<u>(7,075)</u>	<u>(2,699)</u>
Net cash flows from investing activities		<u>(7,075)</u>	<u>(2,699)</u>
Net(decrease)/increase in cash and cash equivalents		(373,507)	74,617
Cash and cash equivalents at 1 April		<u>1,103,875</u>	<u>1,029,259</u>
Cash and cash equivalents at 31 March		<u>730,369</u>	<u>1,103,875</u>

The notes on pages 21-36 form an integral part of these financial statements.

## 1. Charity status

The charity is limited by share capital, incorporated in Northern Ireland.

The address of its registered office is:

The Naomi Centre  
2 Cullybackey Road  
Ballymena  
Co. Antrim  
BT43 5DF

The principal place of business is:

The Naomi Centre  
2 Cullybackey Road  
Ballymena  
Co. Antrim  
BT43 5DF

These financial statements were authorised for issue by the trustees on 30 January 2025.

## 2. Accounting policies

### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

### Income from trading subsidiary

The trading subsidiary, Onus (NI) Ltd, income is summarised on the group statement of financial activities and detailed in note 5 to the accounts.

### Basis of preparation

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey 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 notes.

### Basis of consolidation

The consolidated financial statements consolidate the financial statements of the charity and its subsidiary undertakings drawn up to 31 March 2024.

No statement of financial activities is presented for the charity as permitted by section 408 of the Companies Act 2006. The charity made a loss. A subsidiary is an entity controlled by the charity. Control is achieved where the charity has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

The results of subsidiaries acquired or disposed of during the year are included in the statement of financial activities from the effective date of acquisition or up to the effective date of disposal, as appropriate. Where necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with those used by the group.

The purchase method of accounting is used to account for business combinations that result in the acquisition of subsidiaries by the group. The cost of a business combination is measured as the fair value of the assets given, equity instruments issued and liabilities incurred or assumed at the date of exchange, plus costs directly attributable to the business combination. Identifiable assets acquired and liabilities and contingent liabilities assumed in a business combination are measured initially at their fair values at the acquisition date. Any excess of the cost of the business combination over the acquirer's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities recognised is recorded as goodwill.

Inter-company transactions, balances and unrealised gains on transactions between the charity and its subsidiaries, which are related parties, are eliminated in full.

Intra-group losses are also eliminated but may indicate an impairment that requires recognition in the consolidated financial statements.

#### **Going concern**

The trustees believe that the charity will continue as a going concern. Funders have shown themselves to be supportive, flexible and adaptive to the current situation which is an invaluable help to the women's aid community. The organisation continues to work in partnership with government bodies and agencies in terms of developing a longer term strategy to support victims of domestic violence.

#### **Income and endowments**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

#### ***Donations and legacies***

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### ***Deferred income***

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

#### ***Investment income***

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Foreign exchange**

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the group.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

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

#### **Pensions and other post retirement obligations**

The group operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the group has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

#### **Financial instruments**

##### ***Classification***

Financial assets and financial liabilities are recognised when the group becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the group after deducting all of its liabilities.

**Recognition and measurement**

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the group intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the group transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the group, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

**Investments**

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

**Fair value measurement**

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

**3. Income from donations and**

	Unrestricted funds	Total	Total
	General	2024	2023
	£	£	£
Donations and legacies;			
Donations from individuals	46,739	46,739	103,728
	<u>46,739</u>	<u>46,739</u>	<u>103,728</u>

**4. Income from charitable activities**

	Unrestricted funds	Restricted funds	Total	Total
	General	funds	2024	2023
	£	£	£	£
Charitable Activities	30,427	1,004,525	1,034,952	1,406,727
	<u>30,427</u>	<u>1,004,525</u>	<u>1,034,952</u>	<u>1,406,727</u>

## 5. Income from other trading

Registered address of Subsidiary:  
Ballymena Business Centre  
51 Church Street  
Ballymena  
BT43 6DF

Onus (NI) Limited	2024	2023
	£	£
Trading income;		
Turnover	120,321	165,761
Staff Costs	(93,511)	(91,953)
Administrative expenses	(16,952)	(28,895)
Tax on profit/(loss)	(923)	(8,534)
	<u>8,935</u>	<u>36,379</u>

2023's income includes a donation of £40,000 from the charity parent to the subsidiary. The administrative expenses include a charge of £1,500 in both years from the charity to Onus in respect of administration support, which has been eliminated on consolidated per SORP guidance. In addition to the transactions above, Onus (NI) Limited made a distribution of £40,371 to the charity, Women's Aid ABCLN, in 2023.

Aggregate Share Capital and Reserves	<u>78,584</u>	<u>69,652</u>
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## 6. Investment income

	Unrestricted funds	Total	Total
	General	2024	2023
	£	£	£
Interest receivable on bank deposits	3,127	3,127	2,477

## 7. Other income

	Unrestricted funds	Total	Total
	General	2024	2023
	£	£	£
Rental income	12,750	12,750	12,750

## 8. Expenditure on raising funds

### a) Costs of generating donations and legacies

	Restricted funds	Total	Total
		2024	2023
		£	£
Marketing and publicity	7,350	7,350	6,939
	Direct costs	Allocated	Total 2023
	£	support costs	£
		£	
Costs of generating donations and legacies	855	6,495	6,939

9. Expenditure on charitable activities

Charity

		Unrestricted funds	Restricted funds	Total	Total
	Note	General	funds	2024	2023
		£	£	£	£
Charitable Activities		18,745	301,154	319,899	366,117
Staff costs		51,740	966,885	1,018,625	1,041,760
Allocated support costs		2,049	38,819	40,868	37,657
Governance costs	11	3,944	11,511	12,645	10,336
		<u>76,478</u>	<u>1,318,369</u>	<u>1,392,037</u>	<u>1,455,870</u>

	Activity undertaken directly	Activity support costs	Total 2024	Total 2023
	£	£	£	£
Employment & Volunteer Costs	1,020,740	1,961	1,022,701	1,047,499
Establishment Costs	180,107	7,803	187,910	170,782
Repairs & Maintenance	19,002	4,196	23,198	36,541
Office Expenses	30,860	9,858	40,718	33,137
Printing, Postage & Stationery	4,267	969	5,236	5,519
Subscriptions & Donations	720	930	1,650	46,252
Classes & Activities	12,208	55	12,263	13,379
Sundry & Other Costs	39,278	-	39,278	43,903
Cleaning	12,398	1,817	14,215	12,219
Travel & Subsistence	17,737	2,745	20,482	18,733
Advertising and promotion	1,500	200	1,700	1,500
Legal and professional costs	995	6,856	7,851	12,240
Bad Debt expense	630	-	630	2,376
Depreciation of tangible fixed assets	29,179	-	29,179	27,482
Bank Fees	131	1,429	1,560	1,456
	<u>1,369,752</u>	<u>38,819</u>	<u>1,408,571</u>	<u>1,473,018</u>

£103,452 (2023: £123,029) of the above expenditure was attributable to unrestricted funds and £1,305,119 (2023: £1,349,988) to restricted funds.

10. Other expenditure

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Depreciation, amortisation and other similar costs	29,179	29,179	27,482
	<u>29,179</u>	<u>29,179</u>	<u>27,482</u>

11. Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Audit fees: Audit of the financial statements	1,231	6,929	8,160	3,850
Other governance costs	2,713	4,582	7,295	6,486
	<u>3,944</u>	<u>11,511</u>	<u>15,455</u>	<u>10,336</u>

12. Net incoming/outgoing resources

Net(outgoing)/incoming resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	<u>29,179</u>	<u>27,482</u>

13. Trustees remuneration and

No trustees, nor any persons connected with them, have received any remuneration from the group during the year.

**14. Staff costs**

The aggregate payroll costs were as follows:

	2024	2023
	£	£
<b>Staff costs during the year were:</b>		
Wages and salaries	880,429	871,801
Social security costs	71,632	74,829
Pension costs	56,889	54,928
Compensation payments	-	30,000
Other staff costs	9,675	10,202
	<u>1,018,625</u>	<u>1,041,760</u>

The number of employees whose emoluments fell within the following bands was:

	2024	2023
	No	No
£0 - £10,000	9	8
£10,001 - £20,000	18	21
£20,001 - £30,000	16	17
£30,001 - £40,000	4	3
£40,001 - £50,000	1	-
Over £60,000	1	1
	<u>49</u>	<u>50</u>

One employee received benefits (excluding employer pension costs) of more than £60,000 during the year.

The CEO received emoluments of £69,040 (2023: £65,801)

The total employee benefits of the key management personnel of the group were £167,153 (2023: £163,663).

The charity considers its key management personnel to be the CEO, Finance Manager and the Area Manager

**15. Auditors' remuneration**

	2024	2023
	£	£
Audit of the financial statements	<u>8,160</u>	<u>3,850</u>

**16. Taxation**

The group combines a charity and a trading subsidiary. The charity is registered as such and is therefore exempt from taxation, however the trading subsidiary is subject to corporation tax at the prevailing rates.

17. Tangible fixed assets  
Group

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 April 2023	1,309,398	180,267	1,489,665
Additions	3,710	6,492	10,202
At 31 March 2024	1,313,108	186,759	1,499,867
<b>Depreciation</b>			
At 1 April 2023	156,853	176,385	333,238
Charge for the year	26,262	2,917	29,179
At 31 March 2024	183,115	179,302	-
<b>Net book value</b>			
At 31 March 2024	1,129,993	7,457	1,137,450
At 31 March 2023	1,152,545	3,882	1,156,427

Charity

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 April 2023	1,309,398	178,510	1,487,908
Additions	3,710	6,492	10,202
At 31 March 2024	1,313,108	185,002	1,498,110
<b>Depreciation</b>			
At 1 April 2023	156,853	174,628	331,481
Charge for the year	26,262	2,917	29,179
At 31 March 2024	183,115	177,545	360,660
<b>Net book value</b>			
At 31 March 2024	1,129,993	7,457	1,137,450
At 31 March 2023	1,152,545	3,882	1,156,427

18. Investments

	Subsidiary Undertaking Shares £
<b>Cost</b>	
At 31st March 2023 and 31st March 2024	2
<b>Carrying amount</b>	
At 31st March 2024	2
At 31st March 2023	2

18.1. Holdings in subsidiary undertakings

Name	Company Registration Number	Details of Investment	Proportion held by charity
Onus (NI) Limited	NI065189	Ordinary	100%

The aggregate amount of capital and reserves and the results of these undertakings for the last relevant financial year were as follows:

Name	Year Ended	Capital and Reserves (£)	Profit/(loss) (£)
Onus (NI) Limited	31st March 2024	73,588	5,473

**19. Debtors**

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Trade debtors	50,428	44,762	29,010	18,955
Prepayments	4,404	3,591	4,404	3,591
Other debtors	9,648	8,008	9,648	8,008
	<u>64,480</u>	<u>56,361</u>	<u>43,062</u>	<u>30,555</u>

Group debtors includes £Nil (2023: £Nil) receivable after more than one year.

Charity debtors includes £Nil (2023: £Nil) receivable after more than one year.

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

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Trade creditors	10,925	38,012	10,201	25,048
Trading subsidiary corporation tax payable	923	8,534	-	-
Other taxation and social security	20,161	33,532	17,787	31,187
Other creditors	27,786	24,049	27,443	23,627
Accruals	12,360	7,963	11,160	6,912
Deferred income	-	13,234	-	13,234
	<u>72,155</u>	<u>125,324</u>	<u>66,591</u>	<u>100,008</u>

Danske Bank held securities over the 2 properties at Cullybackey Road, Ballymena and 17 Fountain Street, Antrim with a floating charge relating to the mortgages taken out to finance the purchase of both buildings. The mortgages are fully paid off, and the charges were settled post year end

**21. Pension and other schemes**

**Defined contribution pension scheme**

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £56,889 (2023 - £54,929).

**Defined benefit pension scheme**

The Charity also has a legacy defined benefit pension scheme. The scheme has a deficit which is monitored by the scheme's actuaries each year. A plan was put in place several years ago where all contributing employers are making additional contributions to ensure the scheme will be fully funded.

## 22. Analysis of Net Assets

### Group

	Unrestricted funds			Total funds 2024	Total funds 2023
	Designated Funds 2024	General funds 2024	Restricted funds 2024		
	At 1 April 2023	179,233	870,419		
Net Incoming/(outgoing) resources	-	(16,430)	(321,194)	(337,624)	18,649
Transfer between funds	(4,973)	(8,763)	13,736	-	-
<b>At 31 March 2024</b>	<b>174,260</b>	<b>845,226</b>	<b>903,390</b>	<b>1,922,876</b>	<b>2,260,499</b>

### Charity

	Unrestricted funds			Total funds 2024	Total funds 2023
	Designated 2024	General 2024	Restricted 2024		
	At 1 April 2023	179,233	800,767		
Net Incoming/(outgoing) resources	-	(23,159)	(321,194)	(344,353)	22,641
Transfer between funds	(4,973)	(10,967)	13,736	(2,204)	-
<b>At 31 March 2024</b>	<b>174,260</b>	<b>766,641</b>	<b>903,390</b>	<b>1,844,291</b>	<b>2,190,849</b>

## 23. Funds

### Group

	Balance at 1 April 2023	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
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### Unrestricted funds

#### General

Unrestricted income	679,382	78,793	(103,452)	(8,617)	646,106
Onus	69,651	120,321	(109,888)	-	80,084
Make it Better Fundraising	119,035	-	-	-	119,035
NRPF	2,350	-	-	(2,350)	-
	<b>870,418</b>	<b>199,114</b>	<b>(213,340)</b>	<b>(10,967)</b>	<b>845,225</b>

#### Designated

Pension Deficit Fund	22,629	-	-	(4,973)	17,656
Redundancy Fund	91,604	-	-	-	91,604
Sickpay Fund	10,000	-	-	-	10,000
Property Repair Fund	25,000	-	-	-	25,000
Unfunded Salary Reserve	30,000	-	-	-	30,000
	<b>179,233</b>	<b>-</b>	<b>-</b>	<b>(4,973)</b>	<b>174,260</b>

<b>Total unrestricted funds</b>	<b>1,049,651</b>	<b>199,114</b>	<b>(213,340)</b>	<b>(15,940)</b>	<b>1,019,485</b>
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#### Restricted funds

BBC Children in Need	2,531	24,701	(27,232)	-	-
CYPSP	51,964	53,360	(72,069)	-	33,255
Young People (MIB)	21,196	-	-	-	21,196
Covid Emergency Funds	1,021	-	(1,021)	-	-
Domestic Abuse Support Worker	12,794	7,500	-	-	20,294
Buttle Trust	1,403	16,827	(18,230)	-	-
NHSCT (Family Support)	16,192	72,162	(65,043)	-	23,311
The Gallaher Trust	11,322	15,000	(23,042)	-	3,280
Refuge HM Ruth House	53,924	54,470	(55,664)	(17,432)	35,298
Refuge (HM)	20,150	99,832	(114,065)	17,432	23,349
Nationwide - Family First	49,997	-	(49,997)	-	-
Newtownabbey Council	417	12,500	(13,271)	354	-
NIHE (Floating Support)	44,887	301,080	(384,058)	38,091	-
NIHE (Supporting People/Refuge)	154,789	130,149	(282,112)	(1,104)	1,722
Supporting People Ruth House	39,272	110,184	(142,215)	(1,668)	5,573
NIHE Emergency Covid Funds	980	-	(980)	-	-
National Lottery Older But No Safer	12,514	54,668	(37,201)	-	29,981
NIHE - PIF	340	-	-	-	340
Probation Board NI - PPRP	-	11,500	(4,895)	-	6,605
Hagan Homes - Reconnect Project	22,423	-	-	-	22,423
White Ribbon Project	236	-	(236)	-	-
White Ribbon NI	-	40,593	(36,593)	(4,000)	-
NIO (Capital)	308,000	-	-	(7,000)	301,000
Big Lottery Fund Peoples Millions (Ca	43,834	-	-	(997)	42,837
Antrim Borough Council (Capital)	17,512	-	-	(398)	17,114
Big Lottery (EEV - Capital)	6,335	-	-	(144)	6,191

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Notes to the Financial Statements for the Year Ended 31 March 2024

Big Lottery Fund Naomi Centre	110,880	-	-	(2,520)	108,360
Ballymena LSP (Capital)	88,000	-	-	(2,000)	86,000
Enkalon Foundation Cornerstone	8,800	-	-	(200)	8,600
Energy Efficient Big Lottery (Capital)	3,293	-	-	(69)	3,224
Garfield Weston (Capital)	17,600	-	-	(400)	17,200
General Funds (CS - Capital)	6,094	-	-	(138)	5,956
Northern Trust (Capital)	17,600	-	-	(400)	17,200
Premier Power Ballylumford (Capital)	4,400	-	-	(100)	4,300
PSNI Headquarters (Capital)	9,460	-	-	(215)	9,245
PSNI Antrim (Capital)	4,400	-	-	(100)	4,300
PSNI (Capital)	26,400	-	-	(600)	25,800
Rotary Club (Capital)	88	-	-	(2)	86
Ulster Garden Villages (Capital)	17,600	-	-	(400)	17,200
St James' Place (Capital)	2,200	-	-	(50)	2,150
	<u>1,210,848</u>	<u>1,004,526</u>	<u>(1,327,924)</u>	<u>15,940</u>	<u>903,390</u>

Total funds	2,260,499	1,203,640	(1,541,264)	-	1,922,875
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Charity

	Balance at 1 April 2023	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
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Unrestricted funds

*General*

Unrestricted income	679,382	80,293	(103,452)	(8,617)	647,606
Make it Better Fundraising	119,035	-	-	-	119,035
NRPF	2,350	-	-	(2,350)	-
	<u>800,767</u>	<u>80,293</u>	<u>(103,452)</u>	<u>(10,967)</u>	<u>766,641</u>

*Designated*

Pension Deficit Fund	22,629	-	-	(4,973)	17,656
Redundancy Fund	91,604	-	-	-	91,604
Sickpay Fund	10,000	-	-	-	10,000
Property Repair Fund	25,000	-	-	-	25,000
Unfunded Salary Reserve	30,000	-	-	-	30,000
	<u>179,233</u>	<u>-</u>	<u>-</u>	<u>(4,973)</u>	<u>174,260</u>

Total unrestricted funds	980,000	80,293	(103,452)	(15,940)	940,901
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*Restricted funds*

BBC Children in Need	2,531	24,701	(27,232)	-	-
CYPSP	51,964	53,360	(72,069)	-	33,255
Young People (MIB)	21,196	-	-	-	21,196
Covid Emergency Funds	1,021	-	(1,021)	-	-
Domestic Abuse Support Worker	12,794	7,500	-	-	20,294
Buttle Trust	1,403	16,827	(18,230)	-	-
NHSCT (Family Support)	16,192	72,162	(65,043)	-	23,311
The Gallaher Trust	11,322	15,000	(23,042)	-	3,280
Refuge HM Ruth House	53,924	54,470	(55,664)	(17,432)	35,298
Refuge (HM)	20,150	99,832	(114,065)	17,432	23,349
Nationwide - Family First	49,997	-	(49,997)	-	-
Newtownabbey Council	417	12,500	(13,271)	354	-
NIHE (Floating Support)	44,887	301,080	(384,058)	38,091	-
NIHE (Supporting People/Refuge)	154,789	130,149	(282,112)	(1,104)	1,722
Supporting People Ruth House	39,272	110,184	(142,215)	(1,668)	5,573
NIHE Emergency Covid Funds	980	-	(980)	-	-
National Lottery Older But No Safer	12,514	54,668	(37,201)	-	29,981
NIHE - PIF	340	-	-	-	340
Probation Board NI - PPRP	-	11,500	(4,895)	-	6,605
Hagan Homes - Reconnect Project	22,423	-	-	-	22,423
White Ribbon Project	236	-	(236)	-	-
White Ribbon NI	-	40,593	(36,593)	(4,000)	-
NIO (Capital)	308,000	-	-	(7,000)	301,000
Big Lottery Fund Peoples Millions (Ca	43,834	-	-	(997)	42,837
Antrim Borough Council (Capital)	17,512	-	-	(398)	17,114
Big Lottery (EEV - Capital)	6,335	-	-	(144)	6,191
Big Lottery Fund Naomi Centre	110,880	-	-	(2,520)	108,360
Ballymena LSP (Capital)	88,000	-	-	(2,000)	86,000

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Notes to the Financial Statements for the Year Ended 31 March 2024

Enkalon Foundation Cornerstone	8,800	-	-	(200)	8,600
Energy Efficient Big Lottery (Capital)	3,293	-	-	(69)	3,224
Garfield Weston (Capital)	17,600	-	-	(400)	17,200
General Funds (CS - Capital)	6,094	-	-	(138)	5,956
Northern Trust (Capital)	17,600	-	-	(400)	17,200
Premier Power Ballylumford (Capital)	4,400	-	-	(100)	4,300
PSNI Headquarters (Capital)	9,460	-	-	(215)	9,245
PSNI Antrim (Capital)	4,400	-	-	(100)	4,300
PSNI (Capital)	26,400	-	-	(600)	25,800
Rotary Club (Capital)	88	-	-	(2)	86
Ulster Garden Villages (Capital)	17,600	-	-	(400)	17,200
St James' Place (Capital)	2,200	-	-	(50)	2,150
	<u>1,210,848</u>	<u>1,004,526</u>	<u>(1,327,924)</u>	<u>15,940</u>	<u>903,390</u>
Total funds	<u>2,190,848</u>	<u>1,084,819</u>	<u>(1,431,376)</u>	<u>-</u>	<u>1,844,291</u>

**Group**

	Balance at 1 April 2022	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>					
<i>General</i>					
Unrestricted income	673,841	87,026	(78,097)	(6,759)	676,011
Onus	73,643	125,761	(126,383)	-	73,021
Buttle Trust (UR)	1,786	-	-	(1,786)	-
Make it Better Fundraising	119,035	-	-	-	119,035
NRPF	-	17,617	(15,267)	-	2,350
	<u>868,305</u>	<u>230,404</u>	<u>(219,747)</u>	<u>(8,545)</u>	<u>870,417</u>
<i>Designated</i>					
Pension Deficit Fund	33,866	-	-	(11,237)	22,629
Redundancy Fund	91,604	-	-	-	91,604
Sickpay Fund	10,000	-	-	-	10,000
Property Repair Fund	20,000	-	(12,754)	17,754	25,000
Unfunded Salary Reserve	30,000	-	(30,000)	30,000	30,000
	<u>185,470</u>	<u>-</u>	<u>(42,754)</u>	<u>36,517</u>	<u>179,233</u>
Total unrestricted funds	<u>1,053,775</u>	<u>230,404</u>	<u>(262,501)</u>	<u>27,972</u>	<u>1,049,650</u>

*Restricted funds*

BBC Children in Need	551	33,221	(31,241)	-	2,531
CYPSP	60,719	41,970	(44,770)	(5,955)	51,964
Young People (MIB)	21,196	-	-	-	21,196
Covid Emergency Funds	4,770	-	(3,749)	-	1,021
Domestic Abuse Support Worker	2,036	11,250	(492)	-	12,794
Buttle Trust	-	10,570	(10,953)	1,786	1,403
NHSCT (Family Support)	7,243	79,463	(68,963)	(1,550)	16,193
National Lottery - Family First	15,862	100,000	(121,817)	5,955	-
The Gallaher Trust	20,481	10,837	(19,996)	-	11,322
Refuge HM Ruth House	52,848	43,143	(41,550)	(517)	53,924
Refuge (HM)	31,720	87,317	(97,337)	(1,550)	20,150
Nationwide - Family First	-	49,997	-	-	49,997
Newtownabbey Council	457	5,000	(5,040)	-	417
NIHE (Floating Support)	44,887	336,844	(345,626)	8,782	44,887
NIHE (Supporting People/Refuge)	151,789	274,503	(257,585)	(13,918)	154,789
Supporting People Ruth House	39,272	145,515	(144,242)	(1,273)	39,272
NIHE Emergency Covid Funds	980	-	-	-	980
National Lottery Older But No Safer	9,929	53,745	(51,160)	-	12,514
NIHE - PIF	9,203	-	(8,863)	-	340
Probation Board IDAP	-	6,750	(6,750)	-	-
Hagan Homes - Reconnect Project	-	22,423	-	-	22,423
MEA PCSP	-	18,150	(18,150)	-	-
NIHE Homeless Support CYP	905	-	(905)	-	-
White Ribbon Project	5,000	32,819	(33,583)	(4,000)	236
Newtownabbey PCSP	-	1,400	(1,400)	-	-
NIO (Capital)	315,000	-	-	(7,000)	308,000
Big Lottery Fund Peoples Millions (Ca	44,830	-	-	(996)	43,834
Antrim Borough Council (Capital)	17,910	-	-	(398)	17,512

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Notes to the Financial Statements for the Year Ended 31 March 2024

Big Lottery (EEV - Capital)	6,479	-	-	(144)	6,335
Big Lottery Fund Naomi Centre	113,400	-	-	(2,520)	110,880
Ballymena LSP (Capital)	90,000	-	-	(2,000)	88,000
Enkalon Foundation Cornerstone	9,000	-	-	(200)	8,800
Energy Efficient Big Lottery (Capital)	3,361	-	-	(69)	3,292
Garfield Weston (Capital)	18,000	-	-	(400)	17,600
General Funds (CS - Capital)	6,233	-	-	(138)	6,095
Northern Trust (Capital)	18,000	-	-	(400)	17,600
Premier Power Ballylumford (Capital)	4,500	-	-	(100)	4,400
PSNI Headquarters (Capital)	9,675	-	-	(215)	9,460
PSNI Antrim (Capital)	4,500	-	-	(100)	4,400
PSNI (Capital)	27,000	-	-	(600)	26,400
Rotary Club (Capital)	90	-	-	(2)	88
Ulster Garden Villages (Capital)	18,000	-	-	(400)	17,600
St James' Place (Capital)	2,250	-	-	(50)	2,200
	<u>1,188,076</u>	<u>1,364,917</u>	<u>(1,314,172)</u>	<u>(27,972)</u>	<u>1,210,849</u>

Total funds	<u>2,241,851</u>	<u>1,595,321</u>	<u>(1,576,673)</u>	<u>-</u>	<u>2,260,499</u>
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Charity

	Balance at 1 April 2022	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
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Unrestricted funds

*General*

Unrestricted income	673,841	130,397	(118,097)	(6,759)	679,382
Buttle Trust (UR)	1,786	-	-	(1,786)	-
Make it Better Fundraising	119,035	-	-	-	119,035
NRPF	-	17,617	(15,267)	-	2,350
	<u>794,662</u>	<u>148,014</u>	<u>(133,364)</u>	<u>(8,545)</u>	<u>800,767</u>

*Designated*

Pension Deficit Fund	33,866	-	-	(11,237)	22,629
Redundancy Fund	91,604	-	-	-	91,604
Sickpay Fund	10,000	-	-	-	10,000
Property Repair Fund	20,000	-	(12,754)	17,754	25,000
Unfunded Salary Reserve	30,000	-	(30,000)	30,000	30,000
	<u>185,470</u>	<u>-</u>	<u>(42,754)</u>	<u>36,517</u>	<u>179,233</u>

Total unrestricted funds	<u>980,132</u>	<u>148,014</u>	<u>(176,118)</u>	<u>27,972</u>	<u>980,000</u>
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*Restricted funds*

BBC Children in Need	551	33,221	(31,241)	-	2,531
CYPSP	60,719	41,970	(44,770)	(5,955)	51,964
Young People (MIB)	21,196	-	-	-	21,196
Covid Emergency Funds	4,770	-	(3,749)	-	1,021
Domestic Abuse Support Worker	2,036	11,250	(492)	-	12,794
Buttle Trust	-	10,570	(10,953)	1,786	1,403
NHSCT (Family Support)	7,243	79,463	(68,963)	(1,550)	16,193
National Lottery - Family First	15,862	100,000	(121,817)	5,955	-
The Gallaher Trust	20,481	10,837	(19,996)	-	11,322
Refuge HM Ruth House	52,848	43,143	(41,550)	(517)	53,924
Refuge (HM)	31,720	87,317	(97,337)	(1,550)	20,150
Nationwide - Family First	-	49,997	-	-	49,997
Newtownabbey Council	457	5,000	(5,040)	-	417
NIHE (Floating Support)	44,887	336,844	(345,626)	8,782	44,887
NIHE (Supporting People/Refuge)	151,789	274,503	(257,585)	(13,918)	154,789
Supporting People Ruth House	39,272	145,515	(144,242)	(1,273)	39,272
NIHE Emergency Covid Funds	980	-	-	-	980
National Lottery Older But No Safer	9,929	53,745	(51,160)	-	12,514
NIHE - PIF	9,203	-	(8,863)	-	340
Probation Board IDAP	-	6,750	(6,750)	-	-
Hagan Homes - Reconnect Project	-	22,423	-	-	22,423
MEA PCSP	-	18,150	(18,150)	-	-
NIHE Homeless Support CYP	905	-	(905)	-	-
White Ribbon Project	5,000	32,819	(33,583)	(4,000)	236
Newtownabbey PCSP	-	1,400	(1,400)	-	-
NIO (Capital)	315,000	-	-	(7,000)	308,000

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey  
Notes to the Financial Statements for the Year Ended 31 March 2024

Big Lottery Fund Peoples Millions (Ca	44,830	-	-	(996)	43,834
Antrim Borough Council (Capital)	17,910	-	-	(398)	17,512
Big Lottery (EEV - Capital)	6,479	-	-	(144)	6,335
Big Lottery Fund Naomi Centre	113,400	-	-	(2,520)	110,880
Ballymena LSP (Capital)	90,000	-	-	(2,000)	88,000
Enkalon Foundation Cornerstone	9,000	-	-	(200)	8,800
Energy Efficient Big Lottery (Capital)	3,361	-	-	(69)	3,292
Garfield Weston (Capital)	18,000	-	-	(400)	17,600
General Funds (CS - Capital)	6,233	-	-	(138)	6,095
Northern Trust (Capital)	18,000	-	-	(400)	17,600
Premier Power Ballylumford (Capital)	4,500	-	-	(100)	4,400
PSNI Headquarters (Capital)	9,675	-	-	(215)	9,460
PSNI Antrim (Capital)	4,500	-	-	(100)	4,400
PSNI (Capital)	27,000	-	-	(600)	26,400
Rotary Club (Capital)	90	-	-	(2)	88
Ulster Garden Villages (Capital)	18,000	-	-	(400)	17,600
St James' Place (Capital)	2,250	-	-	(50)	2,200
	<u>1,188,076</u>	<u>1,364,917</u>	<u>(1,314,172)</u>	<u>(27,972)</u>	<u>1,210,849</u>
Total funds	<u>2,168,208</u>	<u>1,512,931</u>	<u>(1,490,290)</u>	<u>-</u>	<u>2,190,849</u>

24. Analysis of net assets between  
Group

	Unrestricted funds	Restricted	Total funds at 31
	General	funds	March
	£	£	£
Tangible fixed assets	460,685	676,763	1,137,448
Current assets	628,145	229,438	857,583
Current liabilities	(69,345)	-	(69,345)
Total net assets	<u>1,019,485</u>	<u>906,201</u>	<u>1,925,686</u>

Charity

	Unrestricted funds	Restricted	Total funds at 31
	General	funds	March
	£	£	£
Tangible fixed assets	460,686	676,764	1,137,450
Current assets	543,994	229,438	773,432
Current liabilities	(63,781)	-	(63,781)
Total net assets	<u>940,899</u>	<u>906,202</u>	<u>1,847,101</u>



**Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey**

Northern Ireland - Charity number 105905

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# Accounts

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Company registration number: NI054434

Charity registration number: NIC105905

# Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

M.B. McGrady & Co  
Chartered Accountants & Registered Auditors  
Suite 2B Cadogan House  
322 Lisburn Road  
Belfast  
Co. Antrim  
BT9 6GH

# Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

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# Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

## Reference and Administrative Details

**Chief Executive Officer** Gillian Creevy

The previous CEO, Rosemary Magill, retired from the organisation on 30th July 2023. The new CEO, Gillian Creevy, was appointed on 6th July 2023.

**Trustees** Anne McAllister  
Jackie Fisher  
Lisa Harris  
Janice Hagan  
Valerie Morris  
Jenni McQuoid (appointed 22 December 2022)  
Brenda Leslie (appointed 21 February 2023)  
Moira McMurray (appointed 21 February 2023)  
Jenna Boyce (Resigned 22 December 2022)

**Principal Office** The Naomi Centre  
2 Cullybackey Road  
Ballymena  
BT43 5DF

**Registered Office** The Naomi Centre  
2 Cullybackey Road  
Ballymena  
BT43 5DF

The charity is incorporated in Northern Ireland.

**Company Registration Number** NI054434

**Charity Registration Number** NIC105905

**Solicitors** James Ballentine & Son  
Bank Buildings  
The Pentagon  
Ballymena  
BT43 5LL

**Bankers** Danske Bank  
1-2 Broadway  
Ballymena  
BT43 6EA

**Auditor** M.B. McGrady & Co  
Chartered Accountants & Registered Auditors  
Suite 2B Cadogan House  
322 Lisburn Road  
Belfast  
Co. Antrim  
BT9 6GH

# Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

## Trustees' Report

The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2023.

### Objectives and activities

#### *Objects and aims*

The purpose of Women's Aid ABCLN is to provide a holistic service to women and children affected by all forms of domestic violence; to educate, challenge and co-operate with external agencies and the wider community with a vision to eradicate domestic violence.

The core aims are:

1. To provide services and temporary refuge to women and children suffering domestic violence, be that emotional, physical, financial, verbal or sexual abuse.
2. To empower and enable women to determine their own future.
3. To recognise, respond and care for the emotional needs of children and young people.
4. To offer support and guidance to any woman who asks for it, both in refuge and in her own community
5. To educate, inform and challenge the public, the media, police, courts, social services and other authorities about the prevalence and effects of domestic violence. We will always be mindful that domestic violence is a direct result of the general position of women in our society and perpetrators' decisions to meet their own needs without negotiation because they believe that they are entitled to.

Domestic violence is a breach of human rights.

#### *Public benefit*

The direct benefits flowing from our organisation's purposes: Relief of those in need is achieved through providing services for women, children and young people impacted upon by domestic violence. This prevents homelessness, poverty, and educational underachievement. Our work in providing training and support to other agencies, groups and communities educates and empowers responses relevant to the needs of these victims. The benefits above are demonstrated through the 'journey travelled model' of weekly and monthly review of support plans, follow up calls and meetings for all service users. Need for the service is evidenced by continued improvement within the organisation, new services offered and the high number of referrals to our service. With reference to all purposes, there is no harm or possibility of harm outweighed by the benefit.

The charity's beneficiaries are women, children and young people affected by domestic violence in the five areas our charity covers, Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey. In respect of "private beneficiaries", there are paid staff integral to provision of services to beneficiaries. The benefit derived by these members of staff, in the form of wages, is incidental to provision of service to beneficiaries. Service to beneficiaries could not be delivered without paid staff, and the purposes of the charity could not be attained. Payment of wages does not form a purpose in its own right and is justifiable and reasonable. Trustees ensure that payment of wages to staff is directly related to and only for enacting the stated purposes and attaining the desired goals for the advantage of beneficiaries.

The trustees confirm that they have complied with the requirements of section 2 of the Charities Act (Northern Ireland) 2008 to have due regard to the public benefit guidance published by the Charity Commission for Northern Ireland.

# Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

## Trustees' Report

### Achievements and Performance

#### Annual Summary 22/23

The Protection from Stalking Act (NI) 2022 came into effect in April 2022 creating a specific offence of Stalking and a further offence of Threatening and Abusive Behaviour. Women's Aid ABCLN took part in a social media campaign during National Stalking Awareness Week (19-23 April) to highlight the new legislation and raise awareness about stalking and its impact on victims.

In May we took part in workshops with C21 Theatre Company to help break down the wall of silence that exists around domestic abuse. C21 were in production with a new online play called Brenda's Baby which explores the struggle of a mum who has her new born taken into care after only five days due to drug addiction, coercion and control. The workshops included live performances of excerpts from the play and panel discussion on awareness about the reality of domestic abuse.

During Volunteers Week, which took place from 1-7 June, we took time to acknowledge and thank all Women's Aid ABCLN volunteers who help make a difference to the lives of women and children effected by domestic abuse.

Students from Sensata's Graduate Development Programme joined with Women's Aid ABCLN during volunteer week to help tidy up Women's Aid ABCLN Safe Haven Garden in Antrim. The garden provides a natural environment for women and children affected by domestic abuse and had become overgrown during lockdown restrictions.

On World Elder Abuse Awareness Day 15th June we launched the Older But No Safer 'It's Never Too Late' art exhibition exploring the voices and lived experience of older women affected by domestic abuse through art with Spark Opera at The Junction Retail and Leisure Park, Antrim.

The 'It's Never Too Late' project was funded by the Arts Council NI 'Arts and Older People' programme was nominated as one of four Northern Ireland finalists for The National Lottery Project of the Year award.

The Mayor of Antrim and Newtownabbey Borough Council, Cllr Billy Webb, presented Women's Aid ABCLN with a cheque for £12,000 as the proceeds of The Mayor's Charity fundraising. A further £2,500 was received from donations made at special Mayor's Charity events throughout the year.

In July we were delighted to attend Hillsborough Castle Garden Party with guest of honour HRH The Princess Royal. Representing Women's Aid ABCLN was Board Member Janice Hagan and Finance Manager Karen McConkey.

In August we joined with Onus for the launch of 'Safe Community' in Carrickfergus, Larne and Newtownabbey and delivered Safe Place awareness raising with partner organisations across the area.

## Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

### Trustees' Report

The Family First team hosted 'Amazing Mums' training for Social Work Assistants in the Braid Valley, Ballymena with Northern Health and Social Care Trust staff and colleagues from Women's Aid Federation Northern Ireland & Causeway and Mid-Ulster Women's Aid in attendance.

Women's Aid ABCLN welcomed the launch of the Tackling Violence Against Women and Girls Action Plan by the PSNI in September and responded to the call for views and consultation by The Executive Office for the new Strategic Framework to End Violence Against Women and Girls.

In the Autumn we held a series of Make A Cuppa Coffee Mornings across Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey with invited guests. We also hosted pop up shops in each area to help raise awareness about our work.

Over the 16 Days of Activism against gender-based violence from 25th November to 10th December we supported Women's Aid Federation NI's campaign calling on the government to 'Unlock the Funding' to support women and children affected by domestic abuse across Northern Ireland.

In December we launched the Make It Magical Christmas Appeal with a toy and gift appeal and festive fundraising. PSNI joined with Women's Aid ABCLN to deliver their 'Tis the Season' campaign highlighting impact of domestic abuse over the Christmas period and get the message out for anyone affected that help is available.

Antrim and Newtownabbey PCSP launched an awareness raising campaign 'Domestic Abuse - It is Never OK' in March working in partnership with Women's Aid ABCLN, Men's Advisory Project NI and Nexus to raise awareness that anyone can be affected by domestic abuse.

#### Activities 2022-23

From 1st April 2022 to 31st March 2023, the total number of women supported by Women's Aid ABCL&N was 1,449.

723 children and young people received support in the year 2022-23.

89 women and 31 children were accommodated in our refuge and self-contained flats.

1,291 women were supported through our Floating Support Service across the five areas.

290 women attended classes and drop in sessions.

Women's Aid ABCLN staff provided 3,007 one to one sessions.

From April 2022- March 2023 we have dealt with 54,128 information and support calls.

## Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

### Trustees' Report

#### Looking Forward to 2023-24

Women's Aid ABCLN will say farewell to longstanding CEO, Rosemary Magill. A pioneer and innovator, Rosemary, who has steered the organisation with passion and dedication for 25 years, has now decided retire in July. The recruitment process to find a new CEO began and a formal handover happened during summer 2023.

The impact of recently introduced legislation - and additional new legislation scheduled to come into force - will be another key feature of the coming year.

A rising number of domestic abuse offences, with controlling and coercive behaviours, are being recorded since new laws came into force in February 2022. The PSNI are reporting that they are now receiving, on average, over 100 reports a month of such behaviours. Punishable by up to 14 years' imprisonment, this new criminal offence will continue to have an important and effective role to play within Women's Aid ABCLN.

On 26th June 2023, Non-fatal Strangulation or Asphyxiation (under The Justice Sexual Offences and Trafficking Victims Act NI 2022) was made a specific criminal offence in Northern Ireland. Also punishable by up to 14 years' imprisonment, this new legislation will mean that restricting an individual's breathing in any way will be treated as a standalone offence. It is anticipated that consideration will also be given to the emotional impact, trauma and fear that the victim experiences.

In addition, as of November 2023, Upskirting, Downblousing and Cyber-flashing have become specific criminal offence. Strengthened legislation around posing as a child online and threatening to disclose private sexual images are also among the new offences due to come into force by late 2023/early 2024.

This combination of new legislation will undoubtedly provide greater protections to vulnerable people in our region and across Northern Ireland and will make a significant difference to those suffering abuse and exploitation who turn to us for support.

Within Women's Aid ABCLN internally, we will aim to turn our attention to a range of key issues, from staff training, development and a review of pay and conditions, to the need to tackle issues around funding and income generation.

We also acknowledge the changing needs of women and children who turn to us for support and help. Many women are presenting with multiple and complex needs and we will aim to develop a range of strategies to take us forward.

Women's Aid ABCLN will continue to provide a holistic service to women and children affected by all forms of domestic abuse and, ultimately, we remain committed to meet our vision to eradicate domestic abuse.

#### Financial review

Income in the year was £1,512,932 and expenditure totalled £1,490,291 giving a surplus of £22,641. Total funds held at 31st March 2023 were £2,190,849. £1,210,848 of the total funds are restricted and are not available for the general purposes of the charity at the end of the reporting period. Unrestricted and designated reserves totalled £980,000 at the close of the period.

#### Policy on reserves

It is the Charity's policy to maintain unrestricted reserves equal to 3 months running costs. In 2023, that value is £373,004. The Unrestricted and designated reserves total £980,000 for 2023 which is equivalent just under 8 months running costs.

# Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

## Trustees' Report

### *Principal funding sources*

The charity receives donations from private individuals and income from fundraising activities. The principle funding sources for the charity are from grant making bodies and contract income from NIHE & NHSCT. All funds received are detailed within this report.

### *Principal risks and uncertainties*

There is no inbuilt automatic increase to our recurring funding from NIHE & NHSCT. To manage risk we regularly review costs, identify most cost effective means to manage running costs and through our processes have been able to ensure organisational wide contracts which represent savings. In order to ensure that we do not have a single source of funding which will increase the risk of our ability to sustain our organisations work we seek and have secured other sources of funding to allow the introduction of necessary services and related costs.

### **Going concern**

The trustees believe that the charity will continue as a going concern. Funders have shown themselves to be supportive, flexible and adaptive to the current situation which is an invaluable help to the women's aid community. The organisation continues to work in partnership with government bodies and agencies in terms of developing a longer term strategy to support victims of domestic violence.

# Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

## Trustees' Report

### Structure, governance and management

#### *Nature of governing document*

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey is a Company Limited by Guarantee, governed by a Memorandum and Articles of Association (NI054434) and registered as a charity with the Charities Commission for Northern Ireland, NIC105905.

It is governed by a voluntary Management Committee which is responsible for strategic planning and decision making, financial governance and probity and have employment responsibility for all staff. Volunteering opportunities within the organisation are openly advertised through a wide range of media outlets. All volunteers complete a mandatory training programme, are subject to a six-month probationary period and complete a comprehensive induction process. Those volunteers who are to be appointed to the Management Committee receive specialist training to assist them to fulfil their roles in relation to governance of the organisation

#### *Recruitment and appointment of trustees*

Members to the Management Committee are proposed at the annual general meeting. Office bearers are elected at the first Management Committee meeting following the annual general meeting.

#### *Arrangements for setting key management personnel remuneration*

Setting pay and remuneration of the charity's key management personnel is managed through using benchmarking to set appropriate levels and through resources available to the organisation from funding sources. This is carried out by the board as and when required.

#### *Organisational structure*

The day-to-day management and operation of the activities are carried out by a staff team, led by the CEO and Management Team, who also report regularly to the Committee. Operational volunteers contribute to the day to day activities of the charity and their contribution is invaluable to the charity meeting its aims and objectives.

### Financial instruments

#### *Objectives and policies*

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The organisation has a risk management policy and operates a risk assessment framework which includes carrying out risk assessment on all activities. All risks are monitored and reduced by the implementation of policies and procedures. Policies exist to ensure compliance with health and safety of staff, volunteers, clients and visitors to our premises. Risk management is reviewed at all management committee meetings to mitigate the risks to the organisation.

#### *Cash flow risk*

The charity's activities expose it primarily to the financial risks in the area of income generation. The charity relies heavily on government agencies whose budgets are reduced year on year, leaving the charity increasingly reliant on other agencies and the public.

# Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

## Trustees' Report

### *Credit risk*

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

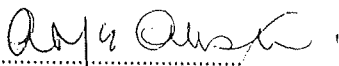
### *Liquidity risk*


In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity has a reserves policy of maintaining reserves at 3 months running costs and that all restricted reserves are available in the form of cash at the bank

### **Reappointment of auditor**

In accordance with section 485 of the Companies Act 2006, a resolution for the re-appointment of M.B. McGrady & Co as auditors of the charity is to be proposed at the forthcoming Annual General Meeting.

The annual report was approved by the trustees of the charity on 22 January 2024 and signed on its behalf by:

  
.....  
Anne McAllister  
Trustee

  
.....  
Lisa Harris  
Trustee

## Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

### Statement of Trustees' Responsibilities

The trustees (who are also the directors of Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

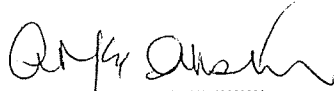
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

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

Approved by the trustees of the charity on 22 January 2024 and signed on its behalf by:



.....  
Anne McAllister  
Trustee



.....  
Lisa Harris  
Trustee

## **Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey**

### **Independent Auditor's Report to the Members of Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey**

#### **Opinion**

We have audited the financial statements of Women's Aid Antrim, Ballymena, Carrickfergus, Larne & Newtownabbey, (the 'charity') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023, and of its total incoming resources and expenditure 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 Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

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

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

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

#### **Other information**

The other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2006**

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

## **Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey**

### **Independent Auditor's Report to the Members of Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey**

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

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

#### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees Responsibilities [set out on page 9], the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

## **Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey**

### **Independent Auditor's Report to the Members of Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey**

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

- Identify and assess the risks of material misstatement of the entity's financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (i.e. gives a true and fair view).

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

#### **The extent to which our audit was capable of detecting irregularities, including fraud**

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

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable company through discussions with directors and other management, and from our commercial knowledge and experience of the charitable sector in Northern Ireland;
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

## **Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey**

### **Independent Auditor's Report to the Members of Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey**

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates determined in the preparation of the financial statements were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

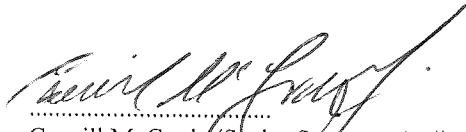
A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

Independent Auditor's Report to the Members of Women's Aid Antrim, Ballymena,  
Carrickfergus, Larne and Newtownabbey

**Use of our report**

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



.....  
Conaill McGrady (Senior Statutory Auditor)  
For and on behalf of M.B. McGrady & Co, Statutory Auditor

Suite 2B Cadogan House  
322 Lisburn Road  
Belfast  
Co. Antrim  
BT9 6GH

Date: 24/1/24

**Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey**

**Statement of Financial Activities for the Year Ended 31 March 2023  
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<b>Income and Endowments from:</b>					
Donations and legacies	3	103,728	-	103,728	34,583
Charitable activities	4	41,809	1,364,918	1,406,727	1,498,138
Investment income	5	2,477	-	2,477	2,329
<b>Total Income</b>		<u>148,014</u>	<u>1,364,918</u>	<u>1,512,932</u>	<u>1,535,050</u>
<b>Expenditure on:</b>					
Raising funds	6	(1,692)	(5,247)	(6,939)	(6,421)
Charitable activities	7	(146,945)	(1,308,925)	(1,455,870)	(1,343,746)
Other expenditure	8	(27,482)	-	(27,482)	(26,188)
<b>Total Expenditure</b>		<u>(176,119)</u>	<u>(1,314,172)</u>	<u>(1,490,291)</u>	<u>(1,376,355)</u>
Net (expenditure)/income		(28,105)	50,746	22,641	158,695
Transfers between funds		27,973	(27,973)	-	-
Net movement in funds		(132)	22,773	22,641	158,695
<b>Reconciliation of funds</b>					
Total funds brought forward		980,132	1,188,076	2,168,208	2,009,513
Total funds carried forward	19	<u>980,000</u>	<u>1,210,849</u>	<u>2,190,849</u>	<u>2,168,208</u>
	Note		Unrestricted funds £	Restricted funds £	Total 2022 £
<b>Income and Endowments from:</b>					
Donations and legacies	3		34,583	-	34,583
Charitable activities	4		141,548	1,356,590	1,498,138
Investment income	5		2,329	-	2,329
<b>Total Income</b>			<u>178,460</u>	<u>1,356,590</u>	<u>1,535,050</u>
<b>Expenditure on:</b>					
Raising funds	6		(900)	(5,521)	(6,421)
Charitable activities	7		(67,449)	(1,276,297)	(1,343,746)
Other expenditure	8		(26,188)	-	(26,188)
<b>Total Expenditure</b>			<u>(94,537)</u>	<u>(1,281,818)</u>	<u>(1,376,355)</u>
Net income			83,923	74,772	158,695
Transfers between funds			25,154	(25,154)	-
Net movement in funds			109,077	49,618	158,695
<b>Reconciliation of funds</b>					
Total funds brought forward			<u>871,055</u>	<u>1,138,458</u>	<u>2,009,513</u>

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

Statement of Financial Activities for the Year Ended 31 March 2023  
(Including Income and Expenditure Account and Statement of Total Recognised Gains  
and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Total funds carried forward	19	<u>980,132</u>	<u>1,188,076</u>	<u>2,168,208</u>

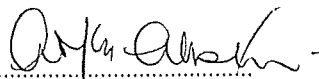
All of the charity's activities derive from continuing operations during the above two periods.


Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

(Registration number: NI054434)  
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	15	1,156,427	1,178,732
<b>Current assets</b>			
Debtors	16	30,555	64,903
Cash at bank and in hand		<u>1,103,875</u>	<u>1,029,259</u>
		1,134,430	1,094,162
<b>Creditors: Amounts falling due within one year</b>	17	<u>(100,008)</u>	<u>(104,686)</u>
<b>Net current assets</b>		<u>1,034,422</u>	<u>989,476</u>
<b>Net assets</b>		<u>2,190,849</u>	<u>2,168,208</u>
<b>Funds of the charity:</b>			
<b>Restricted funds</b>		1,210,848	1,188,076
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>980,000</u>	<u>980,132</u>
<b>Total funds</b>	19	<u>2,190,848</u>	<u>2,168,208</u>

The financial statements on pages 15 to 34 were approved by the trustees, and authorised for issue on 22 January 2024 and signed on their behalf by:

  
.....  
Anne McAllister  
Trustee

  
.....  
Lisa Harris  
Trustee

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

Statement of Cash Flows for the Year Ended 31 March 2023

	Note	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Net cash income		22,641	158,695
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation	6, 8	27,481	26,188
Investment income	5	(2,477)	(2,329)
Revaluation of investments		-	(1)
		<u>47,645</u>	<u>182,553</u>
<b>Working capital adjustments</b>			
Decrease in debtors	16	34,348	8,186
(Decrease)/increase in creditors	17	(12,075)	29,395
Increase in deferred income		7,397	-
Net cash flows from operating activities		<u>77,315</u>	<u>220,134</u>
<b>Cash flows from investing activities</b>			
Interest receivable and similar income	5	2,477	2,329
Purchase of tangible fixed assets	15	(5,176)	(3,430)
Net cash flows from investing activities		<u>(2,699)</u>	<u>(1,101)</u>
Net increase in cash and cash equivalents		74,616	219,033
Cash and cash equivalents at 1 April		<u>1,029,259</u>	<u>810,226</u>
Cash and cash equivalents at 31 March		<u><u>1,103,875</u></u>	<u><u>1,029,259</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

## Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

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

#### 1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

Registered Address:

The Naomi Centre  
2 Cullybackey Road  
Ballymena  
BT43 5DF

The Charity is incorporated in Northern Ireland.

#### 2 Accounting policies

##### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### Statement of compliance

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

##### Basis of preparation

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey 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 notes.

##### Going concern

The trustees believe that the charity will continue as a going concern. Funders have shown themselves to be supportive, flexible and adaptive to the current situation which is an invaluable help to the Women's Aid community. The organisation continues to work in partnership with government bodies and agencies in terms of developing a longer term strategy to support victims of domestic violence. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

##### Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

## Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

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

#### *Donations and legacies*

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### *Capital Grants*

Capital grants are recognised as income in the SOFA in the period in which they are received. The capital grants are then released in line with the depreciation charged on the associated asset purchases.

#### *Deferred income*

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### *Raising funds*

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### *Charitable activities*

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### *Support costs*

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### *Governance costs*

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee meetings and reimbursed expenses.

## Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

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

#### Government grants

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Tangible fixed assets

Individual fixed assets costing £1,000.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures & Fittings	25% Straight Line basis
Land & Buildings	2% Straight Line basis

#### Trade debtors

Trade debtors are amounts due from funders and service users in refuge.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

## Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

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

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

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

#### **Pensions and other post retirement obligations**

SCHEME: TPT Retirement Solutions - The Growth Plan

The company participates in a defined benefit pension plan that is accounted for as a defined contribution plan. At the date of last valuation, the plan had a deficit of £31.6m. Participating employers are asked to fund the deficit by paying additional contributions in line with their estimated share of the scheme liabilities. The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme. Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit.

#### **Financial instruments**

##### *Classification*

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

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

*Recognition and measurement*

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the Statement of Financial Position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

*Fair value measurement*

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

**3 Income from donations and legacies**

	Unrestricted funds	Total 2023	Total 2022
	General £	£	£
Donations and legacies;			
Donations from individuals	103,728	103,728	34,583
	<u>103,728</u>	<u>103,728</u>	<u>34,583</u>

**4 Income from charitable activities**

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	General £	£	£	£
Charitable Activities	41,809	1,364,918	1,406,727	1,498,138
	<u>41,809</u>	<u>1,364,918</u>	<u>1,406,727</u>	<u>1,498,138</u>

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

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

5 Investment income

	Unrestricted funds	Total 2023	Total 2022
	General £	£	£
Interest receivable and similar income; Interest receivable on bank deposits	<u>2,477</u>	<u>2,477</u>	<u>2,329</u>

6 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	General £	£	£	£
Marketing and publicity	<u>1,692</u>	<u>5,247</u>	<u>6,939</u>	<u>6,421</u>
	Direct costs	Allocated support costs	Total 2023	Total 2022
	£	£	£	£
Costs of generating donations and legacies	<u>2,054</u>	<u>4,885</u>	<u>6,939</u>	<u>6,421</u>

7 Expenditure on charitable activities

		Unrestricted funds		Restricted funds	Total 2023	Total 2022
	Note	Designated £	General £	£	£	£
Charitable Activities		12,754	69,323	284,040	366,117	330,216
Staff costs		30,000	21,284	990,476	1,041,760	976,688
Allocated support costs		-	3,248	34,409	37,657	27,574
Governance costs	9	<u>-</u>	<u>10,336</u>	<u>-</u>	<u>10,336</u>	<u>9,268</u>
		<u>42,754</u>	<u>104,191</u>	<u>1,308,925</u>	<u>1,455,870</u>	<u>1,343,746</u>

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

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

	Activity undertaken directly £	Activity support costs £	Total 2023 £	Total 2022 £
Employment & Volunteer Costs	1,043,958	3,541	1,047,499	980,518
Establishment Costs	163,300	7,482	170,782	155,403
Repairs & Maintenance	31,338	5,203	36,541	19,331
Office Expenses	21,585	11,552	33,137	38,155
Printing, Postage & Stationery	4,510	1,009	5,519	7,199
Subscriptions & Donations	44,952	1,300	46,252	1,658
Classes & Activities	13,291	88	13,379	10,879
Sundry & Other Costs	43,708	195	43,903	66,259
Cleaning	11,067	1,152	12,219	21,746
Travel & Subsistence	17,884	849	18,733	16,503
Advertising and promotion	1,500	-	1,500	1,500
Legal and professional costs	10,200	2,040	12,240	12,157
Bad Debt expense	2,376	-	2,376	2,070
Depreciation of tangible fixed assets	27,482	-	27,482	26,188
Bank Fees	241	1,215	1,456	1,103
	<u>1,437,392</u>	<u>35,626</u>	<u>1,473,018</u>	<u>1,360,669</u>

£123,029 (2022 - £94,536) of the above expenditure was attributable to unrestricted funds and £1,349,988 (2022 - £1,266,130) to restricted funds.

8 Other expenditure

	Unrestricted funds	Total 2023	Total 2022
	General £	£	£
Depreciation, amortisation and other similar costs	27,482	27,482	26,188
	<u>27,482</u>	<u>27,482</u>	<u>26,188</u>

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

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

9 Analysis of governance and support costs

Governance costs

	Unrestricted funds		
	General	Total	Total
	£	2023	2022
		£	£
Audit fees			
Audit of the financial statements	3,850	3,850	2,620
Other governance costs	6,486	6,486	6,648
	<u>10,336</u>	<u>10,336</u>	<u>9,268</u>

10 Net incoming/outgoing resources

Net incoming resources for the year include:

	2023	2022
	£	£
Depreciation of fixed assets	<u>27,482</u>	<u>26,188</u>

11 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any emoluments from the charity during the year.

12 Staff costs

The aggregate payroll costs were as follows:

	2023	2022
	£	£
Staff costs during the year were:		
Wages and salaries	901,801	854,946
Social security costs	74,829	63,470
Pension costs	54,928	48,779
Other staff costs	10,202	9,493
	<u>1,041,760</u>	<u>976,688</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

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

	2023 No	2022 No
£0 - £10,000	8	21
£10,001 - £20,000	21	22
£20,001 - £30,000	17	15
£30,001 - £40,000	3	3
£50,001 - £60,000	-	1
Over £60,000	1	-
	<u>50</u>	<u>62</u>

One employee received benefits (excluding employer pension costs) of more than £60,000 during the year.

The CEO received emoluments of £65,801 (2022: £57,012).

The total employee benefits of the key management personnel of the charity were £163,663 (2022 £152,462).

The charity considers its key management personnel to be the CEO, Finance Manager and the Area Manager.

**13 Auditors' remuneration**

	2023 £	2022 £
Audit of the financial statements	<u>3,850</u>	<u>2,620</u>

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

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

14 Taxation

The charity is a registered charity and it benefits from tax exemptions and is not liable to corporation tax.

15 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 April 2022	1,309,398	173,333	1,482,731
Additions	-	5,176	5,176
At 31 March 2023	<u>1,309,398</u>	<u>178,509</u>	<u>1,487,907</u>
<b>Depreciation</b>			
At 1 April 2022	130,666	173,333	303,999
Charge for the year	26,187	1,294	27,481
At 31 March 2023	<u>156,853</u>	<u>174,627</u>	<u>331,480</u>
<b>Net book value</b>			
At 31 March 2023	<u>1,152,545</u>	<u>3,882</u>	<u>1,156,427</u>
At 31 March 2022	<u>1,178,732</u>	<u>-</u>	<u>1,178,732</u>

16 Debtors

	2023 £	2022 £
Trade debtors	18,955	43,928
Prepayments	3,591	3,208
Other debtors	8,009	17,767
	<u>30,555</u>	<u>64,903</u>

17 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	25,048	24,823
Other taxation and social security	31,187	23,555
Other creditors	23,627	35,609
Accruals	6,912	14,862
Deferred income	13,234	5,837
	<u>100,008</u>	<u>104,686</u>

Danske Bank held securities over the 2 properties at Cullybackey Road, Ballymena and 17 Fountain Street, Antrim with a floating charge relating to the mortgages taken out to finance the purchase of both buildings. The mortgages are fully paid off, and the charges were settled post year end.

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

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

18 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £54,929 (2022 - £48,779).

Defined benefit pension schemes

The Charity also has a legacy defined benefit pension scheme. The scheme has a deficit which is monitored by the scheme's actuaries each year. A plan was put in place several years ago where all contributing employers are making additional contributions to ensure the scheme will be fully funded.

19 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>					
<i>General</i>					
Unrestricted Income	673,841	130,397	(78,097)	(46,759)	679,382
Buttle Trust (UR)	1,786	-	-	(1,786)	-
Onus	-	-	(40,000)	40,000	-
Make it Better Fundraising	119,035	-	-	-	119,035
NRPF	-	17,617	(15,267)	-	2,350
	<u>794,662</u>	<u>148,014</u>	<u>(133,364)</u>	<u>(8,545)</u>	<u>800,767</u>
<i>Designated</i>					
Pension Deficit Fund	33,866	-	-	(11,237)	22,629
Redundancy Fund	91,604	-	-	-	91,604
Sickpay Fund	10,000	-	-	-	10,000
Property Repair Fund	20,000	-	(12,754)	17,754	25,000
Unfunded Salary Reserve	30,000	-	(30,000)	30,000	30,000
	<u>185,470</u>	<u>-</u>	<u>(42,754)</u>	<u>36,517</u>	<u>179,233</u>
<b>Total Unrestricted funds</b>	<u>980,132</u>	<u>148,014</u>	<u>(176,118)</u>	<u>27,972</u>	<u>980,000</u>
<b>Restricted funds</b>					
Buttle Trust	-	10,570	(10,953)	1,786	1,403
BBC Children in Need	551	33,221	(31,241)	-	2,531
CYPSP	60,719	41,970	(44,770)	(5,955)	51,964
Domestic Abuse Support Worker	2,036	11,250	(492)	-	12,794
National Lottery - Family First	15,862	100,000	(121,817)	5,955	-
NHSCT (Family Support)	7,243	79,463	(68,963)	(1,550)	16,193

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

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

	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
NIHE (Floating Support)	44,887	336,844	(345,626)	8,782	44,887
Refuge HM Ruth House	52,848	43,143	(41,550)	(517)	53,924
Refuge (HM)	31,720	87,317	(97,337)	(1,550)	20,150
The Gallaher Trust	20,481	10,837	(19,996)	-	11,322
Newtownabbey Council	457	5,000	(5,040)	-	417
Probation Board IDAP	-	6,750	(6,750)	-	-
NIHE (Supporting People/Refuge)	151,789	274,503	(257,585)	(13,918)	154,789
Supporting People Ruth House	39,272	145,515	(144,242)	(1,273)	39,272
NIHE - PIF	9,203	-	(8,863)	-	340
Young People (MIB)	21,196	-	-	-	21,196
Covid Emergency Funds	4,770	-	(3,749)	-	1,021
NIHE Emergency Covid Funds	980	-	-	-	980
MEA PCSP	-	18,150	(18,150)	-	-
NIHE Homeless Support CYP	905	-	(905)	-	-
White Ribbon Project	5,000	32,819	(33,583)	(4,000)	236
Nationwide - Family First	-	49,997	-	-	49,997
Newtownabbey PCSP	-	1,400	(1,400)	-	-
National Lottery Older But No Safer	9,929	53,745	(51,160)	-	12,514
Hagan Homes - Reconnect Project	-	22,423	-	-	22,423
NIO (Capital)	315,000	-	-	(7,000)	308,000
Antrim Borough Council (Capital)	17,910	-	-	(398)	17,512
Ballymena LSP (Capital)	90,000	-	-	(2,000)	88,000
Big Lottery (EEV - Capital)	6,479	-	-	(144)	6,335
Big Lottery Fund Naomi Centre (Capital)	113,400	-	-	(2,520)	110,880
Big Lottery Fund Peoples Millions (Capital)	44,830	-	-	(996)	43,834
Energy Efficient Big Lottery (Capital)	3,361	-	-	(68)	3,293
Enkalon Foundation Cornerstone (Capital)	9,000	-	-	(200)	8,800
Garfield Weston (Capital)	18,000	-	-	(400)	17,600
General Funds (CS - Capital)	6,233	-	-	(139)	6,094
Northern Trust (Capital)	18,000	-	-	(400)	17,600
Premier Power Ballylumford (Capital)	4,500	-	-	(100)	4,400
PSNI Headquarters (Capital)	9,675	-	-	(215)	9,460
PSNI Antrim (Capital)	4,500	-	-	(100)	4,400
PSNI (Capital)	27,000	-	-	(600)	26,400

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

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

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Rotary Club (Capital)	90	-	-	(2)	88
St James' Place (Capital)	2,250	-	-	(50)	2,200
Ulster Garden Villages (Capital)	18,000	-	-	(400)	17,600
<b>Total restricted funds</b>	<u>1,188,076</u>	<u>1,364,917</u>	<u>(1,314,172)</u>	<u>(27,972)</u>	<u>1,210,849</u>
<b>Total funds</b>	<u>2,168,208</u>	<u>1,512,931</u>	<u>(1,490,290)</u>	<u>-</u>	<u>2,190,849</u>

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

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

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>					
<i>General</i>					
Unrestricted Income	547,059	134,626	(50,770)	42,926	673,841
Buttle Trust (UR)	3,012	40,561	(41,787)	-	1,786
Family Action	4,419	-	(1,979)	(2,440)	-
Make it Better Fundraising	115,762	3,273	-	-	119,035
	<u>670,252</u>	<u>178,460</u>	<u>(94,536)</u>	<u>40,486</u>	<u>794,662</u>
<i>Designated</i>					
Pension Deficit Fund	49,199	-	-	(15,333)	33,866
Redundancy Fund	91,604	-	-	-	91,604
Sickpay Fund	10,000	-	-	-	10,000
Property Repair Fund	20,000	-	-	-	20,000
Unfunded Salary Reserve	30,000	-	-	-	30,000
	<u>200,803</u>	<u>-</u>	<u>-</u>	<u>(15,333)</u>	<u>185,470</u>
<b>Total unrestricted funds</b>	<u>871,055</u>	<u>178,460</u>	<u>(94,536)</u>	<u>25,153</u>	<u>980,132</u>
<b>Restricted funds</b>					
BBC Children in Need	602	32,442	(32,493)	-	551
CYPSP	-	72,499	(11,780)	-	60,719
Domestic Abuse Support Worker	717	16,604	(15,285)	-	2,036
National Lottery - Family First	29,295	100,000	(113,433)	-	15,862
NHSCT (Family Support)	8,645	64,746	(66,148)	-	7,243
NIHE (Floating Support)	31,957	310,512	(297,582)	-	44,887
Refuge HM Ruth House	51,541	30,264	(30,123)	1,166	52,848
Refuge (HM)	26,737	75,554	(75,831)	5,260	31,720
The Gallaher Trust	12,751	23,350	(15,620)	-	20,481
National Lottery - MIB	-	-	(24,677)	24,677	-
Newtownabbey Council	282	18,451	(18,276)	-	457
NIHE (Supporting People/Refuge)	144,151	255,413	(253,939)	6,164	151,789
NIHE Supporting People Covid Funding	-	18,448	-	(18,448)	-
Supporting People Ruth House	36,564	135,395	(138,546)	5,859	39,272
National Lottery Awards for All	987	-	(987)	-	-
NIHE - PIF	-	78,899	(69,696)	-	9,203
Young People (MIB)	45,873	-	-	(24,677)	21,196
Covid Emergency Funds	5,552	-	(782)	-	4,770

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

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

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Family First Covid Funds (National Lottery)	14,615	-	(14,615)	-	-
Probation Board NI - PPRP	-	12,000	(3,314)	(8,686)	-
NIHE Emergency Covid Funds	2,660	-	(1,680)	-	980
MEA PCSP	-	8,250	(8,250)	-	-
NIHE Homeless Support CYP	-	27,431	(26,526)	-	905
White Ribbon Project	5,000	-	-	-	5,000
National Lottery Older But No Safer	-	54,101	(44,172)	-	9,929
NIHE Special Recognition	-	18,800	(18,064)	(736)	-
NIO (Capital)	322,000	-	-	(7,000)	315,000
Antrim Borough Council (Capital)	18,308	-	-	(398)	17,910
Ballymena LSP (Capital)	92,000	-	-	(2,000)	90,000
Big Lottery (EEV - Capital)	6,623	-	-	(144)	6,479
Big Lottery Fund Naomi Centre (Capital)	115,920	-	-	(2,520)	113,400
Big Lottery Fund Peoples Millions (Capital)	45,826	-	-	(996)	44,830
Energy Efficient Big Lottery (Capital)	-	3,430	-	(69)	3,361
Enkalon Foundation Cornerstone (Capital)	9,200	-	-	(200)	9,000
Garfield Weston (Capital)	18,400	-	-	(400)	18,000
General Funds (CS - Capital)	6,371	-	-	(138)	6,233
Northern Trust (Capital)	18,400	-	-	(400)	18,000
Premier Power Ballylumford (Capital)	4,600	-	-	(100)	4,500
PSNI Headquarters (Capital)	9,890	-	-	(215)	9,675
PSNI Antrim (Capital)	4,600	-	-	(100)	4,500
PSNI (Capital)	27,600	-	-	(600)	27,000
Rotary Club (Capital)	92	-	-	(2)	90
St James' Place (Capital)	2,300	-	-	(50)	2,250
Ulster Garden Villages (Capital)	18,400	-	-	(400)	18,000
<b>Total restricted funds</b>	<u>1,138,459</u>	<u>1,356,589</u>	<u>(1,281,819)</u>	<u>(25,153)</u>	<u>1,188,076</u>
<b>Total funds</b>	<u>2,009,514</u>	<u>1,535,049</u>	<u>(1,376,355)</u>	<u>-</u>	<u>2,168,208</u>

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

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

20 Analysis of net assets between funds

	Unrestricted funds		Restricted	Total funds
	General	Designated	funds	
	£	£	£	£
Tangible fixed assets	463,931	-	692,496	1,156,427
Current assets	436,844	179,233	518,353	1,134,430
Current liabilities	(100,008)	-	-	(100,008)
Total net assets	<u>800,767</u>	<u>179,233</u>	<u>1,210,849</u>	<u>2,190,849</u>

21 Analysis of net funds

	At 1 April 2022	Cash flow	At 31 March
	£	£	2023
			£
Cash at bank and in hand	1,029,259	74,616	1,103,875
Net debt	<u>1,029,259</u>	<u>74,616</u>	<u>1,103,875</u>

22 Related party transactions

There were no related party transactions in the year.

23 Non adjusting events after the financial period

On 5th January 2024 the Northern Ireland Housing Executive confirmed their intention to reclaim £235,000 of historic Supporting People funding from Women's Aid ABCLN. This amount is wholly recorded within the restricted reserves balance of £1,210,848 at 31 March 2023.

**Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey**

Northern Ireland - Charity number 105905

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# Annual report

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Company registration number: NI054434

Charity registration number: NIC105905

# Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

M.B. McGrady & Co  
Chartered Accountants & Registered Auditors  
Suite 2B Cadogan House  
322 Lisburn Road  
Belfast  
Co. Antrim  
BT9 6GH

# Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

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# Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

## Reference and Administrative Details

**Chief Executive Officer** Gillian Creevy

The previous CEO, Rosemary Magill, retired from the organisation on 30th July 2023. The new CEO, Gillian Creevy, was appointed on 6th July 2023.

**Trustees** Anne McAllister  
Jackie Fisher  
Lisa Harris  
Janice Hagan  
Valerie Morris  
Jenni McQuoid (appointed 22 December 2022)  
Brenda Leslie (appointed 21 February 2023)  
Moira McMurray (appointed 21 February 2023)  
Jenna Boyce (Resigned 22 December 2022)

**Principal Office** The Naomi Centre  
2 Cullybackey Road  
Ballymena  
BT43 5DF

**Registered Office** The Naomi Centre  
2 Cullybackey Road  
Ballymena  
BT43 5DF

The charity is incorporated in Northern Ireland.

**Company Registration Number** NI054434

**Charity Registration Number** NIC105905

**Solicitors** James Ballentine & Son  
Bank Buildings  
The Pentagon  
Ballymena  
BT43 5LL

**Bankers** Danske Bank  
1-2 Broadway  
Ballymena  
BT43 6EA

**Auditor** M.B. McGrady & Co  
Chartered Accountants & Registered Auditors  
Suite 2B Cadogan House  
322 Lisburn Road  
Belfast  
Co. Antrim  
BT9 6GH

# Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

## Trustees' Report

The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2023.

### Objectives and activities

#### *Objects and aims*

The purpose of Women's Aid ABCLN is to provide a holistic service to women and children affected by all forms of domestic violence; to educate, challenge and co-operate with external agencies and the wider community with a vision to eradicate domestic violence.

The core aims are:

1. To provide services and temporary refuge to women and children suffering domestic violence, be that emotional, physical, financial, verbal or sexual abuse.
2. To empower and enable women to determine their own future.
3. To recognise, respond and care for the emotional needs of children and young people.
4. To offer support and guidance to any woman who asks for it, both in refuge and in her own community
5. To educate, inform and challenge the public, the media, police, courts, social services and other authorities about the prevalence and effects of domestic violence. We will always be mindful that domestic violence is a direct result of the general position of women in our society and perpetrators' decisions to meet their own needs without negotiation because they believe that they are entitled to.

Domestic violence is a breach of human rights.

#### *Public benefit*

The direct benefits flowing from our organisation's purposes: Relief of those in need is achieved through providing services for women, children and young people impacted upon by domestic violence. This prevents homelessness, poverty, and educational underachievement. Our work in providing training and support to other agencies, groups and communities educates and empowers responses relevant to the needs of these victims. The benefits above are demonstrated through the 'journey travelled model' of weekly and monthly review of support plans, follow up calls and meetings for all service users. Need for the service is evidenced by continued improvement within the organisation, new services offered and the high number of referrals to our service. With reference to all purposes, there is no harm or possibility of harm outweighed by the benefit.

The charity's beneficiaries are women, children and young people affected by domestic violence in the five areas our charity covers, Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey. In respect of "private beneficiaries", there are paid staff integral to provision of services to beneficiaries. The benefit derived by these members of staff, in the form of wages, is incidental to provision of service to beneficiaries. Service to beneficiaries could not be delivered without paid staff, and the purposes of the charity could not be attained. Payment of wages does not form a purpose in its own right and is justifiable and reasonable. Trustees ensure that payment of wages to staff is directly related to and only for enacting the stated purposes and attaining the desired goals for the advantage of beneficiaries.

The trustees confirm that they have complied with the requirements of section 2 of the Charities Act (Northern Ireland) 2008 to have due regard to the public benefit guidance published by the Charity Commission for Northern Ireland.

# Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

## Trustees' Report

### Achievements and Performance

#### Annual Summary 22/23

The Protection from Stalking Act (NI) 2022 came into effect in April 2022 creating a specific offence of Stalking and a further offence of Threatening and Abusive Behaviour. Women's Aid ABCLN took part in a social media campaign during National Stalking Awareness Week (19-23 April) to highlight the new legislation and raise awareness about stalking and its impact on victims.

In May we took part in workshops with C21 Theatre Company to help break down the wall of silence that exists around domestic abuse. C21 were in production with a new online play called Brenda's Baby which explores the struggle of a mum who has her new born taken into care after only five days due to drug addiction, coercion and control. The workshops included live performances of excerpts from the play and panel discussion on awareness about the reality of domestic abuse.

During Volunteers Week, which took place from 1-7 June, we took time to acknowledge and thank all Women's Aid ABCLN volunteers who help make a difference to the lives of women and children effected by domestic abuse.

Students from Sensata's Graduate Development Programme joined with Women's Aid ABCLN during volunteer week to help tidy up Women's Aid ABCLN Safe Haven Garden in Antrim. The garden provides a natural environment for women and children affected by domestic abuse and had become overgrown during lockdown restrictions.

On World Elder Abuse Awareness Day 15th June we launched the Older But No Safer 'It's Never Too Late' art exhibition exploring the voices and lived experience of older women affected by domestic abuse through art with Spark Opera at The Junction Retail and Leisure Park, Antrim.

The 'It's Never Too Late' project was funded by the Arts Council NI 'Arts and Older People' programme was nominated as one of four Northern Ireland finalists for The National Lottery Project of the Year award.

The Mayor of Antrim and Newtownabbey Borough Council, Cllr Billy Webb, presented Women's Aid ABCLN with a cheque for £12,000 as the proceeds of The Mayor's Charity fundraising. A further £2,500 was received from donations made at special Mayor's Charity events throughout the year.

In July we were delighted to attend Hillsborough Castle Garden Party with guest of honour HRH The Princess Royal. Representing Women's Aid ABCLN was Board Member Janice Hagan and Finance Manager Karen McConkey.

In August we joined with Onus for the launch of 'Safe Community' in Carrickfergus, Larne and Newtownabbey and delivered Safe Place awareness raising with partner organisations across the area.

## Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

### Trustees' Report

The Family First team hosted 'Amazing Mums' training for Social Work Assistants in the Braid Valley, Ballymena with Northern Health and Social Care Trust staff and colleagues from Women's Aid Federation Northern Ireland & Causeway and Mid-Ulster Women's Aid in attendance.

Women's Aid ABCLN welcomed the launch of the Tackling Violence Against Women and Girls Action Plan by the PSNI in September and responded to the call for views and consultation by The Executive Office for the new Strategic Framework to End Violence Against Women and Girls.

In the Autumn we held a series of Make A Cuppa Coffee Mornings across Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey with invited guests. We also hosted pop up shops in each area to help raise awareness about our work.

Over the 16 Days of Activism against gender-based violence from 25th November to 10th December we supported Women's Aid Federation NI's campaign calling on the government to 'Unlock the Funding' to support women and children affected by domestic abuse across Northern Ireland.

In December we launched the Make It Magical Christmas Appeal with a toy and gift appeal and festive fundraising. PSNI joined with Women's Aid ABCLN to deliver their 'Tis the Season' campaign highlighting impact of domestic abuse over the Christmas period and get the message out for anyone affected that help is available.

Antrim and Newtownabbey PCSP launched an awareness raising campaign 'Domestic Abuse - It is Never OK' in March working in partnership with Women's Aid ABCLN, Men's Advisory Project NI and Nexus to raise awareness that anyone can be affected by domestic abuse.

#### Activities 2022-23

From 1st April 2022 to 31st March 2023, the total number of women supported by Women's Aid ABCL&N was 1,449.

723 children and young people received support in the year 2022-23.

89 women and 31 children were accommodated in our refuge and self-contained flats.

1,291 women were supported through our Floating Support Service across the five areas.

290 women attended classes and drop in sessions.

Women's Aid ABCLN staff provided 3,007 one to one sessions.

From April 2022- March 2023 we have dealt with 54,128 information and support calls.

## Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

### Trustees' Report

#### Looking Forward to 2023-24

Women's Aid ABCLN will say farewell to longstanding CEO, Rosemary Magill. A pioneer and innovator, Rosemary, who has steered the organisation with passion and dedication for 25 years, has now decided retire in July. The recruitment process to find a new CEO began and a formal handover happened during summer 2023.

The impact of recently introduced legislation - and additional new legislation scheduled to come into force - will be another key feature of the coming year.

A rising number of domestic abuse offences, with controlling and coercive behaviours, are being recorded since new laws came into force in February 2022. The PSNI are reporting that they are now receiving, on average, over 100 reports a month of such behaviours. Punishable by up to 14 years' imprisonment, this new criminal offence will continue to have an important and effective role to play within Women's Aid ABCLN.

On 26th June 2023, Non-fatal Strangulation or Asphyxiation (under The Justice Sexual Offences and Trafficking Victims Act NI 2022) was made a specific criminal offence in Northern Ireland. Also punishable by up to 14 years' imprisonment, this new legislation will mean that restricting an individual's breathing in any way will be treated as a standalone offence. It is anticipated that consideration will also be given to the emotional impact, trauma and fear that the victim experiences.

In addition, as of November 2023, Upskirting, Downblousing and Cyber-flashing have become specific criminal offence. Strengthened legislation around posing as a child online and threatening to disclose private sexual images are also among the new offences due to come into force by late 2023/early 2024.

This combination of new legislation will undoubtedly provide greater protections to vulnerable people in our region and across Northern Ireland and will make a significant difference to those suffering abuse and exploitation who turn to us for support.

Within Women's Aid ABCLN internally, we will aim to turn our attention to a range of key issues, from staff training, development and a review of pay and conditions, to the need to tackle issues around funding and income generation.

We also acknowledge the changing needs of women and children who turn to us for support and help. Many women are presenting with multiple and complex needs and we will aim to develop a range of strategies to take us forward.

Women's Aid ABCLN will continue to provide a holistic service to women and children affected by all forms of domestic abuse and, ultimately, we remain committed to meet our vision to eradicate domestic abuse.

#### Financial review

Income in the year was £1,512,932 and expenditure totalled £1,490,291 giving a surplus of £22,641. Total funds held at 31st March 2023 were £2,190,849. £1,210,848 of the total funds are restricted and are not available for the general purposes of the charity at the end of the reporting period. Unrestricted and designated reserves totalled £980,000 at the close of the period.

#### *Policy on reserves*

It is the Charity's policy to maintain unrestricted reserves equal to 3 months running costs. In 2023, that value is £373,004. The Unrestricted and designated reserves total £980,000 for 2023 which is equivalent just under 8 months running costs.

# Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

## Trustees' Report

### *Principal funding sources*

The charity receives donations from private individuals and income from fundraising activities. The principle funding sources for the charity are from grant making bodies and contract income from NIHE & NHSCT. All funds received are detailed within this report.

### *Principal risks and uncertainties*

There is no inbuilt automatic increase to our recurring funding from NIHE & NHSCT. To manage risk we regularly review costs, identify most cost effective means to manage running costs and through our processes have been able to ensure organisational wide contracts which represent savings. In order to ensure that we do not have a single source of funding which will increase the risk of our ability to sustain our organisations work we seek and have secured other sources of funding to allow the introduction of necessary services and related costs.

### **Going concern**

The trustees believe that the charity will continue as a going concern. Funders have shown themselves to be supportive, flexible and adaptive to the current situation which is an invaluable help to the women's aid community. The organisation continues to work in partnership with government bodies and agencies in terms of developing a longer term strategy to support victims of domestic violence.

# Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

## Trustees' Report

### Structure, governance and management

#### *Nature of governing document*

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey is a Company Limited by Guarantee, governed by a Memorandum and Articles of Association (NI054434) and registered as a charity with the Charities Commission for Northern Ireland, NIC105905.

It is governed by a voluntary Management Committee which is responsible for strategic planning and decision making, financial governance and probity and have employment responsibility for all staff. Volunteering opportunities within the organisation are openly advertised through a wide range of media outlets. All volunteers complete a mandatory training programme, are subject to a six-month probationary period and complete a comprehensive induction process. Those volunteers who are to be appointed to the Management Committee receive specialist training to assist them to fulfil their roles in relation to governance of the organisation

#### *Recruitment and appointment of trustees*

Members to the Management Committee are proposed at the annual general meeting. Office bearers are elected at the first Management Committee meeting following the annual general meeting.

#### *Arrangements for setting key management personnel remuneration*

Setting pay and remuneration of the charity's key management personnel is managed through using benchmarking to set appropriate levels and through resources available to the organisation from funding sources. This is carried out by the board as and when required.

#### *Organisational structure*

The day-to-day management and operation of the activities are carried out by a staff team, led by the CEO and Management Team, who also report regularly to the Committee. Operational volunteers contribute to the day to day activities of the charity and their contribution is invaluable to the charity meeting its aims and objectives.

### Financial instruments

#### *Objectives and policies*

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The organisation has a risk management policy and operates a risk assessment framework which includes carrying out risk assessment on all activities. All risks are monitored and reduced by the implementation of policies and procedures. Policies exist to ensure compliance with health and safety of staff, volunteers, clients and visitors to our premises. Risk management is reviewed at all management committee meetings to mitigate the risks to the organisation.

#### *Cash flow risk*

The charity's activities expose it primarily to the financial risks in the area of income generation. The charity relies heavily on government agencies whose budgets are reduced year on year, leaving the charity increasingly reliant on other agencies and the public.

# Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

## Trustees' Report

### *Credit risk*

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

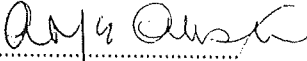
### *Liquidity risk*


In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity has a reserves policy of maintaining reserves at 3 months running costs and that all restricted reserves are available in the form of cash at the bank

### **Reappointment of auditor**

In accordance with section 485 of the Companies Act 2006, a resolution for the re-appointment of M.B. McGrady & Co as auditors of the charity is to be proposed at the forthcoming Annual General Meeting.

The annual report was approved by the trustees of the charity on 22 January 2024 and signed on its behalf by:

  
.....  
Anne McAllister  
Trustee

  
.....  
Lisa Harris  
Trustee

## Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

### Statement of Trustees' Responsibilities

The trustees (who are also the directors of Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

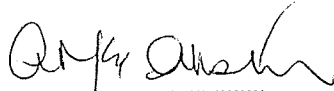
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

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

Approved by the trustees of the charity on 22 January 2024 and signed on its behalf by:



.....  
Anne McAllister  
Trustee



.....  
Lisa Harris  
Trustee

## **Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey**

### **Independent Auditor's Report to the Members of Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey**

#### **Opinion**

We have audited the financial statements of Women's Aid Antrim, Ballymena, Carrickfergus, Larne & Newtownabbey, (the 'charity') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023, and of its total incoming resources and expenditure 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 Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

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

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

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

#### **Other information**

The other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2006**

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

## **Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey**

### **Independent Auditor's Report to the Members of Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey**

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

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

#### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees Responsibilities [set out on page 9], the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

## **Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey**

### **Independent Auditor's Report to the Members of Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey**

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

- Identify and assess the risks of material misstatement of the entity's financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (i.e. gives a true and fair view).

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

#### **The extent to which our audit was capable of detecting irregularities, including fraud**

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

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable company through discussions with directors and other management, and from our commercial knowledge and experience of the charitable sector in Northern Ireland;
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

## **Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey**

### **Independent Auditor's Report to the Members of Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey**

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates determined in the preparation of the financial statements were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.


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

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

Independent Auditor's Report to the Members of Women's Aid Antrim, Ballymena,  
Carrickfergus, Larne and Newtownabbey

Use of our report

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



.....  
Conaill McGrady (Senior Statutory Auditor)  
For and on behalf of M.B. McGrady & Co, Statutory Auditor

Suite 2B Cadogan House  
322 Lisburn Road  
Belfast  
Co. Antrim  
BT9 6GH

Date: 24/1/24

**Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey**

**Statement of Financial Activities for the Year Ended 31 March 2023  
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**

		Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<b>Income and Endowments from:</b>					
Donations and legacies	3	103,728	-	103,728	34,583
Charitable activities	4	41,809	1,364,918	1,406,727	1,498,138
Investment income	5	<u>2,477</u>	-	<u>2,477</u>	<u>2,329</u>
<b>Total Income</b>		<u>148,014</u>	<u>1,364,918</u>	<u>1,512,932</u>	<u>1,535,050</u>
<b>Expenditure on:</b>					
Raising funds	6	(1,692)	(5,247)	(6,939)	(6,421)
Charitable activities	7	(146,945)	(1,308,925)	(1,455,870)	(1,343,746)
Other expenditure	8	<u>(27,482)</u>	-	<u>(27,482)</u>	<u>(26,188)</u>
<b>Total Expenditure</b>		<u>(176,119)</u>	<u>(1,314,172)</u>	<u>(1,490,291)</u>	<u>(1,376,355)</u>
Net (expenditure)/income		(28,105)	50,746	22,641	158,695
Transfers between funds		<u>27,973</u>	<u>(27,973)</u>	-	-
Net movement in funds		(132)	22,773	22,641	158,695
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>980,132</u>	<u>1,188,076</u>	<u>2,168,208</u>	<u>2,009,513</u>
Total funds carried forward	19	<u><u>980,000</u></u>	<u><u>1,210,849</u></u>	<u><u>2,190,849</u></u>	<u><u>2,168,208</u></u>
	<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income and Endowments from:</b>					
Donations and legacies	3		34,583	-	34,583
Charitable activities	4		141,548	1,356,590	1,498,138
Investment income	5		<u>2,329</u>	-	<u>2,329</u>
<b>Total Income</b>			<u>178,460</u>	<u>1,356,590</u>	<u>1,535,050</u>
<b>Expenditure on:</b>					
Raising funds	6		(900)	(5,521)	(6,421)
Charitable activities	7		(67,449)	(1,276,297)	(1,343,746)
Other expenditure	8		<u>(26,188)</u>	-	<u>(26,188)</u>
<b>Total Expenditure</b>			<u>(94,537)</u>	<u>(1,281,818)</u>	<u>(1,376,355)</u>
Net income			83,923	74,772	158,695
Transfers between funds			<u>25,154</u>	<u>(25,154)</u>	-
Net movement in funds			109,077	49,618	158,695
<b>Reconciliation of funds</b>					
Total funds brought forward			<u>871,055</u>	<u>1,138,458</u>	<u>2,009,513</u>

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

Statement of Financial Activities for the Year Ended 31 March 2023  
(Including Income and Expenditure Account and Statement of Total Recognised Gains  
and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Total funds carried forward	19	<u>980,132</u>	<u>1,188,076</u>	<u>2,168,208</u>

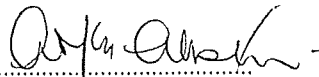
All of the charity's activities derive from continuing operations during the above two periods.


Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

(Registration number: NI054434)  
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	15	1,156,427	1,178,732
<b>Current assets</b>			
Debtors	16	30,555	64,903
Cash at bank and in hand		<u>1,103,875</u>	<u>1,029,259</u>
		1,134,430	1,094,162
<b>Creditors: Amounts falling due within one year</b>	17	<u>(100,008)</u>	<u>(104,686)</u>
<b>Net current assets</b>		<u>1,034,422</u>	<u>989,476</u>
<b>Net assets</b>		<u>2,190,849</u>	<u>2,168,208</u>
<b>Funds of the charity:</b>			
<b>Restricted funds</b>		1,210,848	1,188,076
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>980,000</u>	<u>980,132</u>
<b>Total funds</b>	19	<u>2,190,848</u>	<u>2,168,208</u>

The financial statements on pages 15 to 34 were approved by the trustees, and authorised for issue on 22 January 2024 and signed on their behalf by:

  
.....  
Anne McAllister  
Trustee

  
.....  
Lisa Harris  
Trustee

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

Statement of Cash Flows for the Year Ended 31 March 2023

	Note	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Net cash income		22,641	158,695
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation	6, 8	27,481	26,188
Investment income	5	(2,477)	(2,329)
Revaluation of investments		-	(1)
		<u>47,645</u>	<u>182,553</u>
<b>Working capital adjustments</b>			
Decrease in debtors	16	34,348	8,186
(Decrease)/increase in creditors	17	(12,075)	29,395
Increase in deferred income		7,397	-
Net cash flows from operating activities		<u>77,315</u>	<u>220,134</u>
<b>Cash flows from investing activities</b>			
Interest receivable and similar income	5	2,477	2,329
Purchase of tangible fixed assets	15	(5,176)	(3,430)
Net cash flows from investing activities		<u>(2,699)</u>	<u>(1,101)</u>
Net increase in cash and cash equivalents		74,616	219,033
Cash and cash equivalents at 1 April		<u>1,029,259</u>	<u>810,226</u>
Cash and cash equivalents at 31 March		<u><u>1,103,875</u></u>	<u><u>1,029,259</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

## Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

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

#### 1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

Registered Address:

The Naomi Centre  
2 Cullybackey Road  
Ballymena  
BT43 5DF

The Charity is incorporated in Northern Ireland.

#### 2 Accounting policies

##### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### Statement of compliance

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

##### Basis of preparation

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey 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 notes.

##### Going concern

The trustees believe that the charity will continue as a going concern. Funders have shown themselves to be supportive, flexible and adaptive to the current situation which is an invaluable help to the Women's Aid community. The organisation continues to work in partnership with government bodies and agencies in terms of developing a longer term strategy to support victims of domestic violence. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

##### Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

## Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

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

#### *Donations and legacies*

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### *Capital Grants*

Capital grants are recognised as income in the SOFA in the period in which they are received. The capital grants are then released in line with the depreciation charged on the associated asset purchases.

#### *Deferred income*

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### *Raising funds*

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### *Charitable activities*

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### *Support costs*

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### *Governance costs*

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee meetings and reimbursed expenses.

## Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

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

#### Government grants

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Tangible fixed assets

Individual fixed assets costing £1,000.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures & Fittings	25% Straight Line basis
Land & Buildings	2% Straight Line basis

#### Trade debtors

Trade debtors are amounts due from funders and service users in refuge.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

## Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

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

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

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

#### **Pensions and other post retirement obligations**

SCHEME: TPT Retirement Solutions - The Growth Plan

The company participates in a defined benefit pension plan that is accounted for as a defined contribution plan. At the date of last valuation, the plan had a deficit of £31.6m. Participating employers are asked to fund the deficit by paying additional contributions in line with their estimated share of the scheme liabilities. The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme. Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit.

#### **Financial instruments**

##### *Classification*

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

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

*Recognition and measurement*

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the Statement of Financial Position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

*Fair value measurement*

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

**3 Income from donations and legacies**

	Unrestricted funds	Total 2023	Total 2022
	General £	£	£
Donations and legacies;			
Donations from individuals	103,728	103,728	34,583
	<u>103,728</u>	<u>103,728</u>	<u>34,583</u>

**4 Income from charitable activities**

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	General £	£	£	£
Charitable Activities	41,809	1,364,918	1,406,727	1,498,138
	<u>41,809</u>	<u>1,364,918</u>	<u>1,406,727</u>	<u>1,498,138</u>

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

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

5 Investment income

	Unrestricted funds	Total 2023	Total 2022
	General £	£	£
Interest receivable and similar income; Interest receivable on bank deposits	<u>2,477</u>	<u>2,477</u>	<u>2,329</u>

6 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	General £	£	£	£
Marketing and publicity	<u>1,692</u>	<u>5,247</u>	<u>6,939</u>	<u>6,421</u>
	Direct costs	Allocated support costs	Total 2023	Total 2022
	£	£	£	£
Costs of generating donations and legacies	<u>2,054</u>	<u>4,885</u>	<u>6,939</u>	<u>6,421</u>

7 Expenditure on charitable activities

		Unrestricted funds		Restricted funds	Total 2023	Total 2022
	Note	Designated £	General £	£	£	£
Charitable Activities		12,754	69,323	284,040	366,117	330,216
Staff costs		30,000	21,284	990,476	1,041,760	976,688
Allocated support costs		-	3,248	34,409	37,657	27,574
Governance costs	9	<u>-</u>	<u>10,336</u>	<u>-</u>	<u>10,336</u>	<u>9,268</u>
		<u>42,754</u>	<u>104,191</u>	<u>1,308,925</u>	<u>1,455,870</u>	<u>1,343,746</u>

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

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

	Activity undertaken directly £	Activity support costs £	Total 2023 £	Total 2022 £
Employment & Volunteer Costs	1,043,958	3,541	1,047,499	980,518
Establishment Costs	163,300	7,482	170,782	155,403
Repairs & Maintenance	31,338	5,203	36,541	19,331
Office Expenses	21,585	11,552	33,137	38,155
Printing, Postage & Stationery	4,510	1,009	5,519	7,199
Subscriptions & Donations	44,952	1,300	46,252	1,658
Classes & Activities	13,291	88	13,379	10,879
Sundry & Other Costs	43,708	195	43,903	66,259
Cleaning	11,067	1,152	12,219	21,746
Travel & Subsistence	17,884	849	18,733	16,503
Advertising and promotion	1,500	-	1,500	1,500
Legal and professional costs	10,200	2,040	12,240	12,157
Bad Debt expense	2,376	-	2,376	2,070
Depreciation of tangible fixed assets	27,482	-	27,482	26,188
Bank Fees	241	1,215	1,456	1,103
	<u>1,437,392</u>	<u>35,626</u>	<u>1,473,018</u>	<u>1,360,669</u>

£123,029 (2022 - £94,536) of the above expenditure was attributable to unrestricted funds and £1,349,988 (2022 - £1,266,130) to restricted funds.

8 Other expenditure

	Unrestricted funds	Total 2023	Total 2022
	General £	£	£
Depreciation, amortisation and other similar costs	27,482	27,482	26,188
	<u>27,482</u>	<u>27,482</u>	<u>26,188</u>

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

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

9 Analysis of governance and support costs

Governance costs

	Unrestricted funds		
	General	Total	Total
	£	2023	2022
		£	£
Audit fees			
Audit of the financial statements	3,850	3,850	2,620
Other governance costs	<u>6,486</u>	<u>6,486</u>	<u>6,648</u>
	<u>10,336</u>	<u>10,336</u>	<u>9,268</u>

10 Net incoming/outgoing resources

Net incoming resources for the year include:

	2023	2022
	£	£
Depreciation of fixed assets	<u>27,482</u>	<u>26,188</u>

11 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any emoluments from the charity during the year.

12 Staff costs

The aggregate payroll costs were as follows:

	2023	2022
	£	£
Staff costs during the year were:		
Wages and salaries	901,801	854,946
Social security costs	74,829	63,470
Pension costs	54,928	48,779
Other staff costs	<u>10,202</u>	<u>9,493</u>
	<u>1,041,760</u>	<u>976,688</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

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

	2023 No	2022 No
£0 - £10,000	8	21
£10,001 - £20,000	21	22
£20,001 - £30,000	17	15
£30,001 - £40,000	3	3
£50,001 - £60,000	-	1
Over £60,000	1	-
	<u>50</u>	<u>62</u>

One employee received benefits (excluding employer pension costs) of more than £60,000 during the year.

The CEO received emoluments of £65,801 (2022: £57,012).

The total employee benefits of the key management personnel of the charity were £163,663 (2022 £152,462).

The charity considers its key management personnel to be the CEO, Finance Manager and the Area Manager.

**13 Auditors' remuneration**

	2023 £	2022 £
Audit of the financial statements	<u>3,850</u>	<u>2,620</u>

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

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

14 Taxation

The charity is a registered charity and it benefits from tax exemptions and is not liable to corporation tax.

15 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 April 2022	1,309,398	173,333	1,482,731
Additions	-	5,176	5,176
At 31 March 2023	<u>1,309,398</u>	<u>178,509</u>	<u>1,487,907</u>
<b>Depreciation</b>			
At 1 April 2022	130,666	173,333	303,999
Charge for the year	26,187	1,294	27,481
At 31 March 2023	<u>156,853</u>	<u>174,627</u>	<u>331,480</u>
<b>Net book value</b>			
At 31 March 2023	<u>1,152,545</u>	<u>3,882</u>	<u>1,156,427</u>
At 31 March 2022	<u>1,178,732</u>	<u>-</u>	<u>1,178,732</u>

16 Debtors

	2023 £	2022 £
Trade debtors	18,955	43,928
Prepayments	3,591	3,208
Other debtors	8,009	17,767
	<u>30,555</u>	<u>64,903</u>

17 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	25,048	24,823
Other taxation and social security	31,187	23,555
Other creditors	23,627	35,609
Accruals	6,912	14,862
Deferred income	13,234	5,837
	<u>100,008</u>	<u>104,686</u>

Danske Bank held securities over the 2 properties at Cullybackey Road, Ballymena and 17 Fountain Street, Antrim with a floating charge relating to the mortgages taken out to finance the purchase of both buildings. The mortgages are fully paid off, and the charges were settled post year end.

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

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

18 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £54,929 (2022 - £48,779).

Defined benefit pension schemes

The Charity also has a legacy defined benefit pension scheme. The scheme has a deficit which is monitored by the scheme's actuaries each year. A plan was put in place several years ago where all contributing employers are making additional contributions to ensure the scheme will be fully funded.

19 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>					
<i>General</i>					
Unrestricted Income	673,841	130,397	(78,097)	(46,759)	679,382
Buttle Trust (UR)	1,786	-	-	(1,786)	-
Onus	-	-	(40,000)	40,000	-
Make it Better Fundraising	119,035	-	-	-	119,035
NRPF	-	17,617	(15,267)	-	2,350
	<u>794,662</u>	<u>148,014</u>	<u>(133,364)</u>	<u>(8,545)</u>	<u>800,767</u>
<i>Designated</i>					
Pension Deficit Fund	33,866	-	-	(11,237)	22,629
Redundancy Fund	91,604	-	-	-	91,604
Sickpay Fund	10,000	-	-	-	10,000
Property Repair Fund	20,000	-	(12,754)	17,754	25,000
Unfunded Salary Reserve	30,000	-	(30,000)	30,000	30,000
	<u>185,470</u>	<u>-</u>	<u>(42,754)</u>	<u>36,517</u>	<u>179,233</u>
<b>Total Unrestricted funds</b>	<u>980,132</u>	<u>148,014</u>	<u>(176,118)</u>	<u>27,972</u>	<u>980,000</u>
<b>Restricted funds</b>					
Buttle Trust	-	10,570	(10,953)	1,786	1,403
BBC Children in Need	551	33,221	(31,241)	-	2,531
CYPSP	60,719	41,970	(44,770)	(5,955)	51,964
Domestic Abuse Support Worker	2,036	11,250	(492)	-	12,794
National Lottery - Family First	15,862	100,000	(121,817)	5,955	-
NHSCT (Family Support)	7,243	79,463	(68,963)	(1,550)	16,193

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

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

	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
NIHE (Floating Support)	44,887	336,844	(345,626)	8,782	44,887
Refuge HM Ruth House	52,848	43,143	(41,550)	(517)	53,924
Refuge (HM)	31,720	87,317	(97,337)	(1,550)	20,150
The Gallaher Trust	20,481	10,837	(19,996)	-	11,322
Newtownabbey Council	457	5,000	(5,040)	-	417
Probation Board IDAP	-	6,750	(6,750)	-	-
NIHE (Supporting People/Refuge)	151,789	274,503	(257,585)	(13,918)	154,789
Supporting People Ruth House	39,272	145,515	(144,242)	(1,273)	39,272
NIHE - PIF	9,203	-	(8,863)	-	340
Young People (MIB)	21,196	-	-	-	21,196
Covid Emergency Funds	4,770	-	(3,749)	-	1,021
NIHE Emergency Covid Funds	980	-	-	-	980
MEA PCSP	-	18,150	(18,150)	-	-
NIHE Homeless Support CYP	905	-	(905)	-	-
White Ribbon Project	5,000	32,819	(33,583)	(4,000)	236
Nationwide - Family First	-	49,997	-	-	49,997
Newtownabbey PCSP	-	1,400	(1,400)	-	-
National Lottery Older But No Safer	9,929	53,745	(51,160)	-	12,514
Hagan Homes - Reconnect Project	-	22,423	-	-	22,423
NIO (Capital)	315,000	-	-	(7,000)	308,000
Antrim Borough Council (Capital)	17,910	-	-	(398)	17,512
Ballymena LSP (Capital)	90,000	-	-	(2,000)	88,000
Big Lottery (EEV - Capital)	6,479	-	-	(144)	6,335
Big Lottery Fund Naomi Centre (Capital)	113,400	-	-	(2,520)	110,880
Big Lottery Fund Peoples Millions (Capital)	44,830	-	-	(996)	43,834
Energy Efficient Big Lottery (Capital)	3,361	-	-	(68)	3,293
Enkalon Foundation Cornerstone (Capital)	9,000	-	-	(200)	8,800
Garfield Weston (Capital)	18,000	-	-	(400)	17,600
General Funds (CS - Capital)	6,233	-	-	(139)	6,094
Northern Trust (Capital)	18,000	-	-	(400)	17,600
Premier Power Ballylumford (Capital)	4,500	-	-	(100)	4,400
PSNI Headquarters (Capital)	9,675	-	-	(215)	9,460
PSNI Antrim (Capital)	4,500	-	-	(100)	4,400
PSNI (Capital)	27,000	-	-	(600)	26,400

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

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

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Rotary Club (Capital)	90	-	-	(2)	88
St James' Place (Capital)	2,250	-	-	(50)	2,200
Ulster Garden Villages (Capital)	18,000	-	-	(400)	17,600
<b>Total restricted funds</b>	<u>1,188,076</u>	<u>1,364,917</u>	<u>(1,314,172)</u>	<u>(27,972)</u>	<u>1,210,849</u>
<b>Total funds</b>	<u>2,168,208</u>	<u>1,512,931</u>	<u>(1,490,290)</u>	<u>-</u>	<u>2,190,849</u>

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

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

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>					
<i>General</i>					
Unrestricted Income	547,059	134,626	(50,770)	42,926	673,841
Buttle Trust (UR)	3,012	40,561	(41,787)	-	1,786
Family Action	4,419	-	(1,979)	(2,440)	-
Make it Better Fundraising	115,762	3,273	-	-	119,035
	<u>670,252</u>	<u>178,460</u>	<u>(94,536)</u>	<u>40,486</u>	<u>794,662</u>
<i>Designated</i>					
Pension Deficit Fund	49,199	-	-	(15,333)	33,866
Redundancy Fund	91,604	-	-	-	91,604
Sickpay Fund	10,000	-	-	-	10,000
Property Repair Fund	20,000	-	-	-	20,000
Unfunded Salary Reserve	30,000	-	-	-	30,000
	<u>200,803</u>	<u>-</u>	<u>-</u>	<u>(15,333)</u>	<u>185,470</u>
<b>Total unrestricted funds</b>	<u>871,055</u>	<u>178,460</u>	<u>(94,536)</u>	<u>25,153</u>	<u>980,132</u>
<b>Restricted funds</b>					
BBC Children in Need	602	32,442	(32,493)	-	551
CYPSP	-	72,499	(11,780)	-	60,719
Domestic Abuse Support Worker	717	16,604	(15,285)	-	2,036
National Lottery - Family First	29,295	100,000	(113,433)	-	15,862
NHSCT (Family Support)	8,645	64,746	(66,148)	-	7,243
NIHE (Floating Support)	31,957	310,512	(297,582)	-	44,887
Refuge HM Ruth House	51,541	30,264	(30,123)	1,166	52,848
Refuge (HM)	26,737	75,554	(75,831)	5,260	31,720
The Gallaher Trust	12,751	23,350	(15,620)	-	20,481
National Lottery - MIB	-	-	(24,677)	24,677	-
Newtownabbey Council	282	18,451	(18,276)	-	457
NIHE (Supporting People/Refuge)	144,151	255,413	(253,939)	6,164	151,789
NIHE Supporting People Covid Funding	-	18,448	-	(18,448)	-
Supporting People Ruth House	36,564	135,395	(138,546)	5,859	39,272
National Lottery Awards for All	987	-	(987)	-	-
NIHE - PIF	-	78,899	(69,696)	-	9,203
Young People (MIB)	45,873	-	-	(24,677)	21,196
Covid Emergency Funds	5,552	-	(782)	-	4,770

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

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

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Family First Covid Funds (National Lottery)	14,615	-	(14,615)	-	-
Probation Board NI - PPRP	-	12,000	(3,314)	(8,686)	-
NIHE Emergency Covid Funds	2,660	-	(1,680)	-	980
MEA PCSP	-	8,250	(8,250)	-	-
NIHE Homeless Support CYP	-	27,431	(26,526)	-	905
White Ribbon Project	5,000	-	-	-	5,000
National Lottery Older But No Safer	-	54,101	(44,172)	-	9,929
NIHE Special Recognition	-	18,800	(18,064)	(736)	-
NIO (Capital)	322,000	-	-	(7,000)	315,000
Antrim Borough Council (Capital)	18,308	-	-	(398)	17,910
Ballymena LSP (Capital)	92,000	-	-	(2,000)	90,000
Big Lottery (EEV - Capital)	6,623	-	-	(144)	6,479
Big Lottery Fund Naomi Centre (Capital)	115,920	-	-	(2,520)	113,400
Big Lottery Fund Peoples Millions (Capital)	45,826	-	-	(996)	44,830
Energy Efficient Big Lottery (Capital)	-	3,430	-	(69)	3,361
Enkalon Foundation Cornerstone (Capital)	9,200	-	-	(200)	9,000
Garfield Weston (Capital)	18,400	-	-	(400)	18,000
General Funds (CS - Capital)	6,371	-	-	(138)	6,233
Northern Trust (Capital)	18,400	-	-	(400)	18,000
Premier Power Ballylumford (Capital)	4,600	-	-	(100)	4,500
PSNI Headquarters (Capital)	9,890	-	-	(215)	9,675
PSNI Antrim (Capital)	4,600	-	-	(100)	4,500
PSNI (Capital)	27,600	-	-	(600)	27,000
Rotary Club (Capital)	92	-	-	(2)	90
St James' Place (Capital)	2,300	-	-	(50)	2,250
Ulster Garden Villages (Capital)	18,400	-	-	(400)	18,000
<b>Total restricted funds</b>	<u>1,138,459</u>	<u>1,356,589</u>	<u>(1,281,819)</u>	<u>(25,153)</u>	<u>1,188,076</u>
<b>Total funds</b>	<u>2,009,514</u>	<u>1,535,049</u>	<u>(1,376,355)</u>	<u>-</u>	<u>2,168,208</u>

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

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

20 Analysis of net assets between funds

	Unrestricted funds		Restricted	Total funds
	General	Designated	funds	
	£	£	£	£
Tangible fixed assets	463,931	-	692,496	1,156,427
Current assets	436,844	179,233	518,353	1,134,430
Current liabilities	(100,008)	-	-	(100,008)
Total net assets	<u>800,767</u>	<u>179,233</u>	<u>1,210,849</u>	<u>2,190,849</u>

21 Analysis of net funds

	At 1 April 2022	Cash flow	At 31 March
	£	£	2023
			£
Cash at bank and in hand	1,029,259	74,616	1,103,875
Net debt	<u>1,029,259</u>	<u>74,616</u>	<u>1,103,875</u>

22 Related party transactions

There were no related party transactions in the year.

23 Non adjusting events after the financial period

On 5th January 2024 the Northern Ireland Housing Executive confirmed their intention to reclaim £235,000 of historic Supporting People funding from Women's Aid ABCLN. This amount is wholly recorded within the restricted reserves balance of £1,210,848 at 31 March 2023.

**Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey**

Northern Ireland - Charity number 105905

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# Annual return

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Company registration number: NI054434

Charity registration number: NIC105905

# Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

M.B. McGrady & Co  
Chartered Accountants & Registered Auditors  
Suite 2B Cadogan House  
322 Lisburn Road  
Belfast  
Co. Antrim  
BT9 6GH

# Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

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# Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

## Reference and Administrative Details

**Chief Executive Officer** Gillian Creevy

The previous CEO, Rosemary Magill, retired from the organisation on 30th July 2023. The new CEO, Gillian Creevy, was appointed on 6th July 2023.

**Trustees** Anne McAllister  
Jackie Fisher  
Lisa Harris  
Janice Hagan  
Valerie Morris  
Jenni McQuoid (appointed 22 December 2022)  
Brenda Leslie (appointed 21 February 2023)  
Moira McMurray (appointed 21 February 2023)  
Jenna Boyce (Resigned 22 December 2022)

**Principal Office** The Naomi Centre  
2 Cullybackey Road  
Ballymena  
BT43 5DF

**Registered Office** The Naomi Centre  
2 Cullybackey Road  
Ballymena  
BT43 5DF

The charity is incorporated in Northern Ireland.

**Company Registration Number** NI054434

**Charity Registration Number** NIC105905

**Solicitors** James Ballentine & Son  
Bank Buildings  
The Pentagon  
Ballymena  
BT43 5LL

**Bankers** Danske Bank  
1-2 Broadway  
Ballymena  
BT43 6EA

**Auditor** M.B. McGrady & Co  
Chartered Accountants & Registered Auditors  
Suite 2B Cadogan House  
322 Lisburn Road  
Belfast  
Co. Antrim  
BT9 6GH

# Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

## Trustees' Report

The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2023.

### Objectives and activities

#### *Objects and aims*

The purpose of Women's Aid ABCLN is to provide a holistic service to women and children affected by all forms of domestic violence; to educate, challenge and co-operate with external agencies and the wider community with a vision to eradicate domestic violence.

The core aims are:

1. To provide services and temporary refuge to women and children suffering domestic violence, be that emotional, physical, financial, verbal or sexual abuse.
2. To empower and enable women to determine their own future.
3. To recognise, respond and care for the emotional needs of children and young people.
4. To offer support and guidance to any woman who asks for it, both in refuge and in her own community
5. To educate, inform and challenge the public, the media, police, courts, social services and other authorities about the prevalence and effects of domestic violence. We will always be mindful that domestic violence is a direct result of the general position of women in our society and perpetrators' decisions to meet their own needs without negotiation because they believe that they are entitled to.

Domestic violence is a breach of human rights.

#### *Public benefit*

The direct benefits flowing from our organisation's purposes: Relief of those in need is achieved through providing services for women, children and young people impacted upon by domestic violence. This prevents homelessness, poverty, and educational underachievement. Our work in providing training and support to other agencies, groups and communities educates and empowers responses relevant to the needs of these victims. The benefits above are demonstrated through the 'journey travelled model' of weekly and monthly review of support plans, follow up calls and meetings for all service users. Need for the service is evidenced by continued improvement within the organisation, new services offered and the high number of referrals to our service. With reference to all purposes, there is no harm or possibility of harm outweighed by the benefit.

The charity's beneficiaries are women, children and young people affected by domestic violence in the five areas our charity covers, Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey. In respect of "private beneficiaries", there are paid staff integral to provision of services to beneficiaries. The benefit derived by these members of staff, in the form of wages, is incidental to provision of service to beneficiaries. Service to beneficiaries could not be delivered without paid staff, and the purposes of the charity could not be attained. Payment of wages does not form a purpose in its own right and is justifiable and reasonable. Trustees ensure that payment of wages to staff is directly related to and only for enacting the stated purposes and attaining the desired goals for the advantage of beneficiaries.

The trustees confirm that they have complied with the requirements of section 2 of the Charities Act (Northern Ireland) 2008 to have due regard to the public benefit guidance published by the Charity Commission for Northern Ireland.

# Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

## Trustees' Report

### Achievements and Performance

#### Annual Summary 22/23

The Protection from Stalking Act (NI) 2022 came into effect in April 2022 creating a specific offence of Stalking and a further offence of Threatening and Abusive Behaviour. Women's Aid ABCLN took part in a social media campaign during National Stalking Awareness Week (19-23 April) to highlight the new legislation and raise awareness about stalking and its impact on victims.

In May we took part in workshops with C21 Theatre Company to help break down the wall of silence that exists around domestic abuse. C21 were in production with a new online play called Brenda's Baby which explores the struggle of a mum who has her new born taken into care after only five days due to drug addiction, coercion and control. The workshops included live performances of excerpts from the play and panel discussion on awareness about the reality of domestic abuse.

During Volunteers Week, which took place from 1-7 June, we took time to acknowledge and thank all Women's Aid ABCLN volunteers who help make a difference to the lives of women and children effected by domestic abuse.

Students from Sensata's Graduate Development Programme joined with Women's Aid ABCLN during volunteer week to help tidy up Women's Aid ABCLN Safe Haven Garden in Antrim. The garden provides a natural environment for women and children affected by domestic abuse and had become overgrown during lockdown restrictions.

On World Elder Abuse Awareness Day 15th June we launched the Older But No Safer 'It's Never Too Late' art exhibition exploring the voices and lived experience of older women affected by domestic abuse through art with Spark Opera at The Junction Retail and Leisure Park, Antrim.

The 'It's Never Too Late' project was funded by the Arts Council NI 'Arts and Older People' programme was nominated as one of four Northern Ireland finalists for The National Lottery Project of the Year award.

The Mayor of Antrim and Newtownabbey Borough Council, Cllr Billy Webb, presented Women's Aid ABCLN with a cheque for £12,000 as the proceeds of The Mayor's Charity fundraising. A further £2,500 was received from donations made at special Mayor's Charity events throughout the year.

In July we were delighted to attend Hillsborough Castle Garden Party with guest of honour HRH The Princess Royal. Representing Women's Aid ABCLN was Board Member Janice Hagan and Finance Manager Karen McConkey.

In August we joined with Onus for the launch of 'Safe Community' in Carrickfergus, Larne and Newtownabbey and delivered Safe Place awareness raising with partner organisations across the area.

## Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

### Trustees' Report

The Family First team hosted 'Amazing Mums' training for Social Work Assistants in the Braid Valley, Ballymena with Northern Health and Social Care Trust staff and colleagues from Women's Aid Federation Northern Ireland & Causeway and Mid-Ulster Women's Aid in attendance.

Women's Aid ABCLN welcomed the launch of the Tackling Violence Against Women and Girls Action Plan by the PSNI in September and responded to the call for views and consultation by The Executive Office for the new Strategic Framework to End Violence Against Women and Girls.

In the Autumn we held a series of Make A Cuppa Coffee Mornings across Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey with invited guests. We also hosted pop up shops in each area to help raise awareness about our work.

Over the 16 Days of Activism against gender-based violence from 25th November to 10th December we supported Women's Aid Federation NI's campaign calling on the government to 'Unlock the Funding' to support women and children affected by domestic abuse across Northern Ireland.

In December we launched the Make It Magical Christmas Appeal with a toy and gift appeal and festive fundraising. PSNI joined with Women's Aid ABCLN to deliver their 'Tis the Season' campaign highlighting impact of domestic abuse over the Christmas period and get the message out for anyone affected that help is available.

Antrim and Newtownabbey PCSP launched an awareness raising campaign 'Domestic Abuse - It is Never OK' in March working in partnership with Women's Aid ABCLN, Men's Advisory Project NI and Nexus to raise awareness that anyone can be affected by domestic abuse.

#### Activities 2022-23

From 1st April 2022 to 31st March 2023, the total number of women supported by Women's Aid ABCL&N was 1,449.

723 children and young people received support in the year 2022-23.

89 women and 31 children were accommodated in our refuge and self-contained flats.

1,291 women were supported through our Floating Support Service across the five areas.

290 women attended classes and drop in sessions.

Women's Aid ABCLN staff provided 3,007 one to one sessions.

From April 2022- March 2023 we have dealt with 54,128 information and support calls.

## Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

### Trustees' Report

#### Looking Forward to 2023-24

Women's Aid ABCLN will say farewell to longstanding CEO, Rosemary Magill. A pioneer and innovator, Rosemary, who has steered the organisation with passion and dedication for 25 years, has now decided retire in July. The recruitment process to find a new CEO began and a formal handover happened during summer 2023.

The impact of recently introduced legislation - and additional new legislation scheduled to come into force - will be another key feature of the coming year.

A rising number of domestic abuse offences, with controlling and coercive behaviours, are being recorded since new laws came into force in February 2022. The PSNI are reporting that they are now receiving, on average, over 100 reports a month of such behaviours. Punishable by up to 14 years' imprisonment, this new criminal offence will continue to have an important and effective role to play within Women's Aid ABCLN.

On 26th June 2023, Non-fatal Strangulation or Asphyxiation (under The Justice Sexual Offences and Trafficking Victims Act NI 2022) was made a specific criminal offence in Northern Ireland. Also punishable by up to 14 years' imprisonment, this new legislation will mean that restricting an individual's breathing in any way will be treated as a standalone offence. It is anticipated that consideration will also be given to the emotional impact, trauma and fear that the victim experiences.

In addition, as of November 2023, Upskirting, Downblousing and Cyber-flashing have become specific criminal offence. Strengthened legislation around posing as a child online and threatening to disclose private sexual images are also among the new offences due to come into force by late 2023/early 2024.

This combination of new legislation will undoubtedly provide greater protections to vulnerable people in our region and across Northern Ireland and will make a significant difference to those suffering abuse and exploitation who turn to us for support.

Within Women's Aid ABCLN internally, we will aim to turn our attention to a range of key issues, from staff training, development and a review of pay and conditions, to the need to tackle issues around funding and income generation.

We also acknowledge the changing needs of women and children who turn to us for support and help. Many women are presenting with multiple and complex needs and we will aim to develop a range of strategies to take us forward.

Women's Aid ABCLN will continue to provide a holistic service to women and children affected by all forms of domestic abuse and, ultimately, we remain committed to meet our vision to eradicate domestic abuse.

#### Financial review

Income in the year was £1,512,932 and expenditure totalled £1,490,291 giving a surplus of £22,641. Total funds held at 31st March 2023 were £2,190,849. £1,210,848 of the total funds are restricted and are not available for the general purposes of the charity at the end of the reporting period. Unrestricted and designated reserves totalled £980,000 at the close of the period.

#### *Policy on reserves*

It is the Charity's policy to maintain unrestricted reserves equal to 3 months running costs. In 2023, that value is £373,004. The Unrestricted and designated reserves total £980,000 for 2023 which is equivalent just under 8 months running costs.

# Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

## Trustees' Report

### *Principal funding sources*

The charity receives donations from private individuals and income from fundraising activities. The principle funding sources for the charity are from grant making bodies and contract income from NIHE & NHSCT. All funds received are detailed within this report.

### *Principal risks and uncertainties*

There is no inbuilt automatic increase to our recurring funding from NIHE & NHSCT. To manage risk we regularly review costs, identify most cost effective means to manage running costs and through our processes have been able to ensure organisational wide contracts which represent savings. In order to ensure that we do not have a single source of funding which will increase the risk of our ability to sustain our organisations work we seek and have secured other sources of funding to allow the introduction of necessary services and related costs.

### **Going concern**

The trustees believe that the charity will continue as a going concern. Funders have shown themselves to be supportive, flexible and adaptive to the current situation which is an invaluable help to the women's aid community. The organisation continues to work in partnership with government bodies and agencies in terms of developing a longer term strategy to support victims of domestic violence.

# Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

## Trustees' Report

### Structure, governance and management

#### *Nature of governing document*

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey is a Company Limited by Guarantee, governed by a Memorandum and Articles of Association (NI054434) and registered as a charity with the Charities Commission for Northern Ireland, NIC105905.

It is governed by a voluntary Management Committee which is responsible for strategic planning and decision making, financial governance and probity and have employment responsibility for all staff. Volunteering opportunities within the organisation are openly advertised through a wide range of media outlets. All volunteers complete a mandatory training programme, are subject to a six-month probationary period and complete a comprehensive induction process. Those volunteers who are to be appointed to the Management Committee receive specialist training to assist them to fulfil their roles in relation to governance of the organisation

#### *Recruitment and appointment of trustees*

Members to the Management Committee are proposed at the annual general meeting. Office bearers are elected at the first Management Committee meeting following the annual general meeting.

#### *Arrangements for setting key management personnel remuneration*

Setting pay and remuneration of the charity's key management personnel is managed through using benchmarking to set appropriate levels and through resources available to the organisation from funding sources. This is carried out by the board as and when required.

#### *Organisational structure*

The day-to-day management and operation of the activities are carried out by a staff team, led by the CEO and Management Team, who also report regularly to the Committee. Operational volunteers contribute to the day to day activities of the charity and their contribution is invaluable to the charity meeting its aims and objectives.

### Financial instruments

#### *Objectives and policies*

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The organisation has a risk management policy and operates a risk assessment framework which includes carrying out risk assessment on all activities. All risks are monitored and reduced by the implementation of policies and procedures. Policies exist to ensure compliance with health and safety of staff, volunteers, clients and visitors to our premises. Risk management is reviewed at all management committee meetings to mitigate the risks to the organisation.

#### *Cash flow risk*

The charity's activities expose it primarily to the financial risks in the area of income generation. The charity relies heavily on government agencies whose budgets are reduced year on year, leaving the charity increasingly reliant on other agencies and the public.

# Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

## Trustees' Report

### *Credit risk*

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

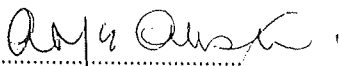
### *Liquidity risk*


In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity has a reserves policy of maintaining reserves at 3 months running costs and that all restricted reserves are available in the form of cash at the bank

### **Reappointment of auditor**

In accordance with section 485 of the Companies Act 2006, a resolution for the re-appointment of M.B. McGrady & Co as auditors of the charity is to be proposed at the forthcoming Annual General Meeting.

The annual report was approved by the trustees of the charity on 22 January 2024 and signed on its behalf by:

  
.....  
Anne McAllister  
Trustee

  
.....  
Lisa Harris  
Trustee

## Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

### Statement of Trustees' Responsibilities

The trustees (who are also the directors of Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

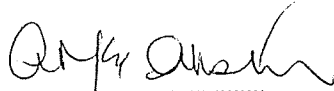
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

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

Approved by the trustees of the charity on 22 January 2024 and signed on its behalf by:



.....  
Anne McAllister  
Trustee



.....  
Lisa Harris  
Trustee

## **Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey**

### **Independent Auditor's Report to the Members of Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey**

#### **Opinion**

We have audited the financial statements of Women's Aid Antrim, Ballymena, Carrickfergus, Larne & Newtownabbey, (the 'charity') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023, and of its total incoming resources and expenditure 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 Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

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

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

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

#### **Other information**

The other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2006**

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

## **Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey**

### **Independent Auditor's Report to the Members of Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey**

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

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

#### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees Responsibilities [set out on page 9], the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

## Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

### Independent Auditor's Report to the Members of Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

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

- Identify and assess the risks of material misstatement of the entity's financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (i.e. gives a true and fair view).

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

#### **The extent to which our audit was capable of detecting irregularities, including fraud**

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

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable company through discussions with directors and other management, and from our commercial knowledge and experience of the charitable sector in Northern Ireland;
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

## **Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey**

### **Independent Auditor's Report to the Members of Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey**

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates determined in the preparation of the financial statements were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.


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

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

Independent Auditor's Report to the Members of Women's Aid Antrim, Ballymena,  
Carrickfergus, Larne and Newtownabbey

**Use of our report**

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



.....  
Conaill McGrady (Senior Statutory Auditor)  
For and on behalf of M.B. McGrady & Co, Statutory Auditor

Suite 2B Cadogan House  
322 Lisburn Road  
Belfast  
Co. Antrim  
BT9 6GH

Date: 24/1/24

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

Statement of Financial Activities for the Year Ended 31 March 2023  
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<b>Income and Endowments from:</b>					
Donations and legacies	3	103,728	-	103,728	34,583
Charitable activities	4	41,809	1,364,918	1,406,727	1,498,138
Investment income	5	2,477	-	2,477	2,329
<b>Total Income</b>		<b>148,014</b>	<b>1,364,918</b>	<b>1,512,932</b>	<b>1,535,050</b>
<b>Expenditure on:</b>					
Raising funds	6	(1,692)	(5,247)	(6,939)	(6,421)
Charitable activities	7	(146,945)	(1,308,925)	(1,455,870)	(1,343,746)
Other expenditure	8	(27,482)	-	(27,482)	(26,188)
<b>Total Expenditure</b>		<b>(176,119)</b>	<b>(1,314,172)</b>	<b>(1,490,291)</b>	<b>(1,376,355)</b>
Net (expenditure)/income		(28,105)	50,746	22,641	158,695
Transfers between funds		27,973	(27,973)	-	-
Net movement in funds		(132)	22,773	22,641	158,695
<b>Reconciliation of funds</b>					
Total funds brought forward		980,132	1,188,076	2,168,208	2,009,513
Total funds carried forward	19	980,000	1,210,849	2,190,849	2,168,208
	Note	Unrestricted funds £	Restricted funds £	Total 2022 £	
<b>Income and Endowments from:</b>					
Donations and legacies	3	34,583	-	34,583	
Charitable activities	4	141,548	1,356,590	1,498,138	
Investment income	5	2,329	-	2,329	
<b>Total Income</b>		<b>178,460</b>	<b>1,356,590</b>	<b>1,535,050</b>	
<b>Expenditure on:</b>					
Raising funds	6	(900)	(5,521)	(6,421)	
Charitable activities	7	(67,449)	(1,276,297)	(1,343,746)	
Other expenditure	8	(26,188)	-	(26,188)	
<b>Total Expenditure</b>		<b>(94,537)</b>	<b>(1,281,818)</b>	<b>(1,376,355)</b>	
Net income		83,923	74,772	158,695	
Transfers between funds		25,154	(25,154)	-	
Net movement in funds		109,077	49,618	158,695	
<b>Reconciliation of funds</b>					
Total funds brought forward		871,055	1,138,458	2,009,513	

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

Statement of Financial Activities for the Year Ended 31 March 2023  
(Including Income and Expenditure Account and Statement of Total Recognised Gains  
and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Total funds carried forward	19	<u>980,132</u>	<u>1,188,076</u>	<u>2,168,208</u>

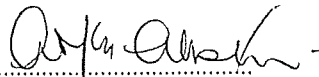
All of the charity's activities derive from continuing operations during the above two periods.


Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

(Registration number: NI054434)  
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	15	1,156,427	1,178,732
<b>Current assets</b>			
Debtors	16	30,555	64,903
Cash at bank and in hand		<u>1,103,875</u>	<u>1,029,259</u>
		1,134,430	1,094,162
<b>Creditors: Amounts falling due within one year</b>	17	<u>(100,008)</u>	<u>(104,686)</u>
<b>Net current assets</b>		<u>1,034,422</u>	<u>989,476</u>
<b>Net assets</b>		<u>2,190,849</u>	<u>2,168,208</u>
<b>Funds of the charity:</b>			
<b>Restricted funds</b>		1,210,848	1,188,076
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>980,000</u>	<u>980,132</u>
<b>Total funds</b>	19	<u>2,190,848</u>	<u>2,168,208</u>

The financial statements on pages 15 to 34 were approved by the trustees, and authorised for issue on 22 January 2024 and signed on their behalf by:

  
.....  
Anne McAllister  
Trustee

  
.....  
Lisa Harris  
Trustee

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

Statement of Cash Flows for the Year Ended 31 March 2023

	Note	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Net cash income		22,641	158,695
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation	6, 8	27,481	26,188
Investment income	5	(2,477)	(2,329)
Revaluation of investments		-	(1)
		<u>47,645</u>	<u>182,553</u>
<b>Working capital adjustments</b>			
Decrease in debtors	16	34,348	8,186
(Decrease)/increase in creditors	17	(12,075)	29,395
Increase in deferred income		7,397	-
Net cash flows from operating activities		<u>77,315</u>	<u>220,134</u>
<b>Cash flows from investing activities</b>			
Interest receivable and similar income	5	2,477	2,329
Purchase of tangible fixed assets	15	(5,176)	(3,430)
Net cash flows from investing activities		<u>(2,699)</u>	<u>(1,101)</u>
Net increase in cash and cash equivalents		74,616	219,033
Cash and cash equivalents at 1 April		<u>1,029,259</u>	<u>810,226</u>
Cash and cash equivalents at 31 March		<u><u>1,103,875</u></u>	<u><u>1,029,259</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

## Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

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

#### 1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

Registered Address:

The Naomi Centre  
2 Cullybackey Road  
Ballymena  
BT43 5DF

The Charity is incorporated in Northern Ireland.

#### 2 Accounting policies

##### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### Statement of compliance

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

##### Basis of preparation

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey 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 notes.

##### Going concern

The trustees believe that the charity will continue as a going concern. Funders have shown themselves to be supportive, flexible and adaptive to the current situation which is an invaluable help to the Women's Aid community. The organisation continues to work in partnership with government bodies and agencies in terms of developing a longer term strategy to support victims of domestic violence. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

##### Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

## Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

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

#### *Donations and legacies*

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### *Capital Grants*

Capital grants are recognised as income in the SOFA in the period in which they are received. The capital grants are then released in line with the depreciation charged on the associated asset purchases.

#### *Deferred income*

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### *Raising funds*

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### *Charitable activities*

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### *Support costs*

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### *Governance costs*

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee meetings and reimbursed expenses.

## Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

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

#### Government grants

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Tangible fixed assets

Individual fixed assets costing £1,000.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures & Fittings	25% Straight Line basis
Land & Buildings	2% Straight Line basis

#### Trade debtors

Trade debtors are amounts due from funders and service users in refuge.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

## Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

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

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

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

#### **Pensions and other post retirement obligations**

SCHEME: TPT Retirement Solutions - The Growth Plan

The company participates in a defined benefit pension plan that is accounted for as a defined contribution plan. At the date of last valuation, the plan had a deficit of £31.6m. Participating employers are asked to fund the deficit by paying additional contributions in line with their estimated share of the scheme liabilities. The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme. Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit.

#### **Financial instruments**

##### *Classification*

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

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

*Recognition and measurement*

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the Statement of Financial Position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

*Fair value measurement*

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

**3 Income from donations and legacies**

	Unrestricted funds	Total 2023	Total 2022
	General £	£	£
Donations and legacies;			
Donations from individuals	103,728	103,728	34,583
	<u>103,728</u>	<u>103,728</u>	<u>34,583</u>

**4 Income from charitable activities**

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	General £	£	£	£
Charitable Activities	41,809	1,364,918	1,406,727	1,498,138
	<u>41,809</u>	<u>1,364,918</u>	<u>1,406,727</u>	<u>1,498,138</u>

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

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

5 Investment income

	Unrestricted funds	Total 2023	Total 2022
	General £	£	£
Interest receivable and similar income; Interest receivable on bank deposits	<u>2,477</u>	<u>2,477</u>	<u>2,329</u>

6 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	General £	£	£	£
Marketing and publicity	<u>1,692</u>	<u>5,247</u>	<u>6,939</u>	<u>6,421</u>
	Direct costs	Allocated support costs	Total 2023	Total 2022
	£	£	£	£
Costs of generating donations and legacies	<u>2,054</u>	<u>4,885</u>	<u>6,939</u>	<u>6,421</u>

7 Expenditure on charitable activities

		Unrestricted funds		Restricted funds	Total 2023	Total 2022
	Note	Designated £	General £	£	£	£
Charitable Activities		12,754	69,323	284,040	366,117	330,216
Staff costs		30,000	21,284	990,476	1,041,760	976,688
Allocated support costs		-	3,248	34,409	37,657	27,574
Governance costs	9	<u>-</u>	<u>10,336</u>	<u>-</u>	<u>10,336</u>	<u>9,268</u>
		<u>42,754</u>	<u>104,191</u>	<u>1,308,925</u>	<u>1,455,870</u>	<u>1,343,746</u>

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

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

	Activity undertaken directly £	Activity support costs £	Total 2023 £	Total 2022 £
Employment & Volunteer Costs	1,043,958	3,541	1,047,499	980,518
Establishment Costs	163,300	7,482	170,782	155,403
Repairs & Maintenance	31,338	5,203	36,541	19,331
Office Expenses	21,585	11,552	33,137	38,155
Printing, Postage & Stationery	4,510	1,009	5,519	7,199
Subscriptions & Donations	44,952	1,300	46,252	1,658
Classes & Activities	13,291	88	13,379	10,879
Sundry & Other Costs	43,708	195	43,903	66,259
Cleaning	11,067	1,152	12,219	21,746
Travel & Subsistence	17,884	849	18,733	16,503
Advertising and promotion	1,500	-	1,500	1,500
Legal and professional costs	10,200	2,040	12,240	12,157
Bad Debt expense	2,376	-	2,376	2,070
Depreciation of tangible fixed assets	27,482	-	27,482	26,188
Bank Fees	241	1,215	1,456	1,103
	<u>1,437,392</u>	<u>35,626</u>	<u>1,473,018</u>	<u>1,360,669</u>

£123,029 (2022 - £94,536) of the above expenditure was attributable to unrestricted funds and £1,349,988 (2022 - £1,266,130) to restricted funds.

8 Other expenditure

	Unrestricted funds	Total 2023	Total 2022
	General £	£	£
Depreciation, amortisation and other similar costs	27,482	27,482	26,188
	<u>27,482</u>	<u>27,482</u>	<u>26,188</u>

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

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

9 Analysis of governance and support costs

Governance costs

	Unrestricted funds		
	General	Total	Total
	£	2023	2022
		£	£
Audit fees			
Audit of the financial statements	3,850	3,850	2,620
Other governance costs	<u>6,486</u>	<u>6,486</u>	<u>6,648</u>
	<u>10,336</u>	<u>10,336</u>	<u>9,268</u>

10 Net incoming/outgoing resources

Net incoming resources for the year include:

	2023	2022
	£	£
Depreciation of fixed assets	<u>27,482</u>	<u>26,188</u>

11 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any emoluments from the charity during the year.

12 Staff costs

The aggregate payroll costs were as follows:

	2023	2022
	£	£
Staff costs during the year were:		
Wages and salaries	901,801	854,946
Social security costs	74,829	63,470
Pension costs	54,928	48,779
Other staff costs	<u>10,202</u>	<u>9,493</u>
	<u>1,041,760</u>	<u>976,688</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

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

	2023 No	2022 No
£0 - £10,000	8	21
£10,001 - £20,000	21	22
£20,001 - £30,000	17	15
£30,001 - £40,000	3	3
£50,001 - £60,000	-	1
Over £60,000	1	-
	<u>50</u>	<u>62</u>

One employee received benefits (excluding employer pension costs) of more than £60,000 during the year.

The CEO received emoluments of £65,801 (2022: £57,012).

The total employee benefits of the key management personnel of the charity were £163,663 (2022 £152,462).

The charity considers its key management personnel to be the CEO, Finance Manager and the Area Manager.

**13 Auditors' remuneration**

	2023 £	2022 £
Audit of the financial statements	<u>3,850</u>	<u>2,620</u>

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

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

14 Taxation

The charity is a registered charity and it benefits from tax exemptions and is not liable to corporation tax.

15 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 April 2022	1,309,398	173,333	1,482,731
Additions	-	5,176	5,176
At 31 March 2023	<u>1,309,398</u>	<u>178,509</u>	<u>1,487,907</u>
<b>Depreciation</b>			
At 1 April 2022	130,666	173,333	303,999
Charge for the year	26,187	1,294	27,481
At 31 March 2023	<u>156,853</u>	<u>174,627</u>	<u>331,480</u>
<b>Net book value</b>			
At 31 March 2023	<u>1,152,545</u>	<u>3,882</u>	<u>1,156,427</u>
At 31 March 2022	<u>1,178,732</u>	<u>-</u>	<u>1,178,732</u>

16 Debtors

	2023 £	2022 £
Trade debtors	18,955	43,928
Prepayments	3,591	3,208
Other debtors	8,009	17,767
	<u>30,555</u>	<u>64,903</u>

17 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	25,048	24,823
Other taxation and social security	31,187	23,555
Other creditors	23,627	35,609
Accruals	6,912	14,862
Deferred income	13,234	5,837
	<u>100,008</u>	<u>104,686</u>

Danske Bank held securities over the 2 properties at Cullybackey Road, Ballymena and 17 Fountain Street, Antrim with a floating charge relating to the mortgages taken out to finance the purchase of both buildings. The mortgages are fully paid off, and the charges were settled post year end.

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

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

18 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £54,929 (2022 - £48,779).

Defined benefit pension schemes

The Charity also has a legacy defined benefit pension scheme. The scheme has a deficit which is monitored by the scheme's actuaries each year. A plan was put in place several years ago where all contributing employers are making additional contributions to ensure the scheme will be fully funded.

19 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>					
<i>General</i>					
Unrestricted Income	673,841	130,397	(78,097)	(46,759)	679,382
Buttle Trust (UR)	1,786	-	-	(1,786)	-
Onus	-	-	(40,000)	40,000	-
Make it Better Fundraising	119,035	-	-	-	119,035
NRPF	-	17,617	(15,267)	-	2,350
	<u>794,662</u>	<u>148,014</u>	<u>(133,364)</u>	<u>(8,545)</u>	<u>800,767</u>
<i>Designated</i>					
Pension Deficit Fund	33,866	-	-	(11,237)	22,629
Redundancy Fund	91,604	-	-	-	91,604
Sickpay Fund	10,000	-	-	-	10,000
Property Repair Fund	20,000	-	(12,754)	17,754	25,000
Unfunded Salary Reserve	30,000	-	(30,000)	30,000	30,000
	<u>185,470</u>	<u>-</u>	<u>(42,754)</u>	<u>36,517</u>	<u>179,233</u>
<b>Total Unrestricted funds</b>	<u>980,132</u>	<u>148,014</u>	<u>(176,118)</u>	<u>27,972</u>	<u>980,000</u>
<b>Restricted funds</b>					
Buttle Trust	-	10,570	(10,953)	1,786	1,403
BBC Children in Need	551	33,221	(31,241)	-	2,531
CYPSP	60,719	41,970	(44,770)	(5,955)	51,964
Domestic Abuse Support Worker	2,036	11,250	(492)	-	12,794
National Lottery - Family First	15,862	100,000	(121,817)	5,955	-
NHSCT (Family Support)	7,243	79,463	(68,963)	(1,550)	16,193

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

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

	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
NIHE (Floating Support)	44,887	336,844	(345,626)	8,782	44,887
Refuge HM Ruth House	52,848	43,143	(41,550)	(517)	53,924
Refuge (HM)	31,720	87,317	(97,337)	(1,550)	20,150
The Gallaher Trust	20,481	10,837	(19,996)	-	11,322
Newtownabbey Council	457	5,000	(5,040)	-	417
Probation Board IDAP	-	6,750	(6,750)	-	-
NIHE (Supporting People/Refuge)	151,789	274,503	(257,585)	(13,918)	154,789
Supporting People Ruth House	39,272	145,515	(144,242)	(1,273)	39,272
NIHE - PIF	9,203	-	(8,863)	-	340
Young People (MIB)	21,196	-	-	-	21,196
Covid Emergency Funds	4,770	-	(3,749)	-	1,021
NIHE Emergency Covid Funds	980	-	-	-	980
MEA PCSP	-	18,150	(18,150)	-	-
NIHE Homeless Support CYP	905	-	(905)	-	-
White Ribbon Project	5,000	32,819	(33,583)	(4,000)	236
Nationwide - Family First	-	49,997	-	-	49,997
Newtownabbey PCSP	-	1,400	(1,400)	-	-
National Lottery Older But No Safer	9,929	53,745	(51,160)	-	12,514
Hagan Homes - Reconnect Project	-	22,423	-	-	22,423
NIO (Capital)	315,000	-	-	(7,000)	308,000
Antrim Borough Council (Capital)	17,910	-	-	(398)	17,512
Ballymena LSP (Capital)	90,000	-	-	(2,000)	88,000
Big Lottery (EEV - Capital)	6,479	-	-	(144)	6,335
Big Lottery Fund Naomi Centre (Capital)	113,400	-	-	(2,520)	110,880
Big Lottery Fund Peoples Millions (Capital)	44,830	-	-	(996)	43,834
Energy Efficient Big Lottery (Capital)	3,361	-	-	(68)	3,293
Enkalon Foundation Cornerstone (Capital)	9,000	-	-	(200)	8,800
Garfield Weston (Capital)	18,000	-	-	(400)	17,600
General Funds (CS - Capital)	6,233	-	-	(139)	6,094
Northern Trust (Capital)	18,000	-	-	(400)	17,600
Premier Power Ballylumford (Capital)	4,500	-	-	(100)	4,400
PSNI Headquarters (Capital)	9,675	-	-	(215)	9,460
PSNI Antrim (Capital)	4,500	-	-	(100)	4,400
PSNI (Capital)	27,000	-	-	(600)	26,400

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

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

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Rotary Club (Capital)	90	-	-	(2)	88
St James' Place (Capital)	2,250	-	-	(50)	2,200
Ulster Garden Villages (Capital)	18,000	-	-	(400)	17,600
<b>Total restricted funds</b>	<u>1,188,076</u>	<u>1,364,917</u>	<u>(1,314,172)</u>	<u>(27,972)</u>	<u>1,210,849</u>
<b>Total funds</b>	<u>2,168,208</u>	<u>1,512,931</u>	<u>(1,490,290)</u>	<u>-</u>	<u>2,190,849</u>

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

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

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>					
<i>General</i>					
Unrestricted Income	547,059	134,626	(50,770)	42,926	673,841
Buttle Trust (UR)	3,012	40,561	(41,787)	-	1,786
Family Action	4,419	-	(1,979)	(2,440)	-
Make it Better Fundraising	115,762	3,273	-	-	119,035
	<u>670,252</u>	<u>178,460</u>	<u>(94,536)</u>	<u>40,486</u>	<u>794,662</u>
<i>Designated</i>					
Pension Deficit Fund	49,199	-	-	(15,333)	33,866
Redundancy Fund	91,604	-	-	-	91,604
Sickpay Fund	10,000	-	-	-	10,000
Property Repair Fund	20,000	-	-	-	20,000
Unfunded Salary Reserve	30,000	-	-	-	30,000
	<u>200,803</u>	<u>-</u>	<u>-</u>	<u>(15,333)</u>	<u>185,470</u>
<b>Total unrestricted funds</b>	<u>871,055</u>	<u>178,460</u>	<u>(94,536)</u>	<u>25,153</u>	<u>980,132</u>
<b>Restricted funds</b>					
BBC Children in Need	602	32,442	(32,493)	-	551
CYPSP	-	72,499	(11,780)	-	60,719
Domestic Abuse Support Worker	717	16,604	(15,285)	-	2,036
National Lottery - Family First	29,295	100,000	(113,433)	-	15,862
NHSCT (Family Support)	8,645	64,746	(66,148)	-	7,243
NIHE (Floating Support)	31,957	310,512	(297,582)	-	44,887
Refuge HM Ruth House	51,541	30,264	(30,123)	1,166	52,848
Refuge (HM)	26,737	75,554	(75,831)	5,260	31,720
The Gallaher Trust	12,751	23,350	(15,620)	-	20,481
National Lottery - MIB	-	-	(24,677)	24,677	-
Newtownabbey Council	282	18,451	(18,276)	-	457
NIHE (Supporting People/Refuge)	144,151	255,413	(253,939)	6,164	151,789
NIHE Supporting People Covid Funding	-	18,448	-	(18,448)	-
Supporting People Ruth House	36,564	135,395	(138,546)	5,859	39,272
National Lottery Awards for All	987	-	(987)	-	-
NIHE - PIF	-	78,899	(69,696)	-	9,203
Young People (MIB)	45,873	-	-	(24,677)	21,196
Covid Emergency Funds	5,552	-	(782)	-	4,770

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

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

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Family First Covid Funds (National Lottery)	14,615	-	(14,615)	-	-
Probation Board NI - PPRP	-	12,000	(3,314)	(8,686)	-
NIHE Emergency Covid Funds	2,660	-	(1,680)	-	980
MEA PCSP	-	8,250	(8,250)	-	-
NIHE Homeless Support CYP	-	27,431	(26,526)	-	905
White Ribbon Project	5,000	-	-	-	5,000
National Lottery Older But No Safer	-	54,101	(44,172)	-	9,929
NIHE Special Recognition	-	18,800	(18,064)	(736)	-
NIO (Capital)	322,000	-	-	(7,000)	315,000
Antrim Borough Council (Capital)	18,308	-	-	(398)	17,910
Ballymena LSP (Capital)	92,000	-	-	(2,000)	90,000
Big Lottery (EEV - Capital)	6,623	-	-	(144)	6,479
Big Lottery Fund Naomi Centre (Capital)	115,920	-	-	(2,520)	113,400
Big Lottery Fund Peoples Millions (Capital)	45,826	-	-	(996)	44,830
Energy Efficient Big Lottery (Capital)	-	3,430	-	(69)	3,361
Enkalon Foundation Cornerstone (Capital)	9,200	-	-	(200)	9,000
Garfield Weston (Capital)	18,400	-	-	(400)	18,000
General Funds (CS - Capital)	6,371	-	-	(138)	6,233
Northern Trust (Capital)	18,400	-	-	(400)	18,000
Premier Power Ballylumford (Capital)	4,600	-	-	(100)	4,500
PSNI Headquarters (Capital)	9,890	-	-	(215)	9,675
PSNI Antrim (Capital)	4,600	-	-	(100)	4,500
PSNI (Capital)	27,600	-	-	(600)	27,000
Rotary Club (Capital)	92	-	-	(2)	90
St James' Place (Capital)	2,300	-	-	(50)	2,250
Ulster Garden Villages (Capital)	18,400	-	-	(400)	18,000
<b>Total restricted funds</b>	<u>1,138,459</u>	<u>1,356,589</u>	<u>(1,281,819)</u>	<u>(25,153)</u>	<u>1,188,076</u>
<b>Total funds</b>	<u>2,009,514</u>	<u>1,535,049</u>	<u>(1,376,355)</u>	<u>-</u>	<u>2,168,208</u>

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

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

20 Analysis of net assets between funds

	Unrestricted funds		Restricted	Total funds
	General	Designated	funds	
	£	£	£	£
Tangible fixed assets	463,931	-	692,496	1,156,427
Current assets	436,844	179,233	518,353	1,134,430
Current liabilities	(100,008)	-	-	(100,008)
Total net assets	<u>800,767</u>	<u>179,233</u>	<u>1,210,849</u>	<u>2,190,849</u>

21 Analysis of net funds

	At 1 April 2022	Cash flow	At 31 March
	£	£	2023
			£
Cash at bank and in hand	1,029,259	74,616	1,103,875
Net debt	<u>1,029,259</u>	<u>74,616</u>	<u>1,103,875</u>

22 Related party transactions

There were no related party transactions in the year.

23 Non adjusting events after the financial period

On 5th January 2024 the Northern Ireland Housing Executive confirmed their intention to reclaim £235,000 of historic Supporting People funding from Women's Aid ABCLN. This amount is wholly recorded within the restricted reserves balance of £1,210,848 at 31 March 2023.