

COMPANY REGISTRATION NUMBER: NI032846
CHARITY REGISTRATION NUMBER: NIC106084

Fermanagh Women's Aid
Company Limited by Guarantee
Financial Statements
31 March 2024

Fermanagh Women's Aid

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

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Fermanagh Women's Aid

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

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the company for the year ended 31 March 2024. The Trustees/Directors have adopted the provisions of the Statement of Recommended Practice (SORP) (FRS 102) (effective 1 January 2015) in preparing the annual report and financial statements of the charity.

Reference and administrative details

| | |
|---|---|
| Registered charity name | Fermanagh Women's Aid |
| Charity registration number | NIC106084 |
| Company registration number | NI032846 |
| Principal office and registered office | Safe Hands Centre 19 Darling Street Enniskillen Co Fermanagh BT74 7DP |

The trustees

| | |
|----------------|---|
| Mc A McKinney | (Appointed 22 May 2023) |
| Ms T Maguire | (Served from 29 November 2021 to 22 January 2024) |
| Ms A Flanagan | (Served from 29 November 2021 to 4 July 2024) |
| Ms P F Lyness | |
| Dr S Maguire | |
| Ms T J Maguire | |
| Ms A Flanagan | |
| Ms D Blake | |
| Ms M Freehill | |
| Dr P Gilleece | (Served from 26 September 2022 to 11 December 2023) |

Company secretary Ms A Flanagan

Auditor Crudden Dolan Limited
Chartered Accountants & statutory auditor
23-25 Darling Street
Enniskillen
Co Fermanagh
BT74 7DP

Bankers Bank of Ireland Current Account
Townhall Street
Enniskillen
Co Fermanagh
BT74 7BD

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

Year ended 31 March 2024

Structure, governance and management

Fermanagh Women's Aid is affiliated to Women's Aid Federation Northern Ireland (WAFNI). Its purpose and objects are, inter alia, to support women and children who have been or are victims and survivors as a result of Domestic Violence and Abuse. It offers sanctuary, community support and aftercare service where the practical, emotional, social and educational needs of those women and children may be met in a safe environment of empowerment and self-help.

The Board of Directors are the decision-making body of Fermanagh Women's Aid. The Board of Fermanagh Women's Aid for the year ended 31st March 2024 comprised:

| NAME | APPOINTMENT | RESIGNATION | ROLE |
|-------------------|---------------------------------|--------------------------------|----------------------|
| Angela McKinney | 22 nd May 2023 | | |
| Jane Kremer | 19 th November 2021 | 4 th July 2024 | Chairperson |
| Claire Allen | 19 th November 2021 | 22 nd January 2024 | Secretary (Resigned) |
| Patricia Lyness | 19 th November 2021 | | Vice-Chair |
| Stephanie Maguire | 14 th December 2021 | | |
| Anita Flanagan | 21 st June 2022 | | Secretary |
| Martina Freehill | 10 th August 2022 | | |
| Patricia Gilleece | 26 th September 2022 | 11 th December 2023 | |
| Darina Blake | 26 th September 2022 | | |
| Tara Maguire | 20 th February 2023 | | |

The women who sit on the Board as trustees of the charity and Directors of the company represent a range of backgrounds and communities. They bring management skills, and financial skills, as well as extensive experience in community work and development, fundraising and volunteering. There is a structured and detailed process to recruit new Trustees/Directors that is in line with the organisation's Equal Opportunities for Staff and Volunteers Policy and the Memorandum and Articles of Association. Fermanagh Women's Aid has a process for the recruitment and induction of trustees. New trustees will have the opportunity to attend induction training, including: Safeguarding, Governance and Domestic Violence Awareness, and will be provided with Board policies for their role and an Induction Handbook. Depending on the need identified to ensure effective governance, the Board will receive support from external consultants and support personnel on issues such as organisational strategy and employment law.

None of the Trustees/Directors have a financial interest in the company. Any private benefit flowing from the charity's purposes is purely incidental to the public benefit.

The Trustees/Directors receive quarterly reports from the CEO of Fermanagh Women's Aid, Mary McCann and the day-to-day operational management of Fermanagh Women's Aid lies with the CEO.

Under the CEO, staff operate in a number of roles including: Development Manager, Domestic and Sexual Violence Services Team Leader, Domestic and Sexual Violence Support Workers (Floating Support Workers), Children's and Young People's Team Leader, Children's and Young People's Support Workers, Training Coordinator, Finance Manager and Triage Worker / Volunteer Coordinator.

Regular team meetings and supervision are carried out by Line Managers and other designated staff, which ensures that members of the organisation function as a closely knit team and that staff development is a priority. WAFNI and external training organisations provide various training courses which staff attend.

In addition to its staff, Fermanagh Women's Aid relies on a core group of volunteers who provide a range of services, including Administration, Court Support, Home Support, Transport, Accompaniment

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Year ended 31 March 2024

to Appointments and On-Call in the Refuge Accommodation. These volunteers, are Access NI checked, required to participate in both internal and external training courses, and are supported and supervised by the Volunteer Coordinator.

Management, in consultation with staff and service users have in place a Risk Management Strategy which assesses areas of risk: Governance, Operational, Financial, Environmental/External and Compliance (law and regulation) and service provision: Floating Support / Refuge Accommodation, Children's Services, and Management and Finance.

Objectives and activities

The charity bases its services around a core philosophy and ethos of self-help. Victims are encouraged to take responsibility for their own recovery and regain their self-respect and self-esteem through exercising control of their everyday lives. We offer a safe Crisis Accommodation, support and listening service to women who require it. Other important assistance includes a 24-hour Helpline, practical assistance and long-term support. The charity also recognises the importance of providing education to service users and other appropriate outside bodies and organisations on the effect of Domestic and Sexual Violence on women, children and extended family.

The core aims of Fermanagh Women's Aid are:

To relieve distress, suffering and poverty by the provision of safe temporary accommodation for women and their children, young people and vulnerable adult dependents who are, may be, or have been, experiencing domestic, sexual or gender-based violence or abuse;

- To relieve distress, suffering and poverty experienced by women and their children, young people and vulnerable adult dependents by providing and/or promoting a range of support services such as information, advice centres, confidential services, counselling, outreach, court support, training and advocacy;
- To relieve those in need by the provision of information and advice for those affected by domestic, sexual or gender-based violence or abuse and referral to relevant support agencies;
- To advance education on violence against women and girls, including trafficking and exploitation, and its effects, and to relieve those in need by promoting its prevention and the protection of those affected;
- To advance education on domestic, sexual and gender-based violence and abuse and their effects. and to advocate for and to relieve those in need by promoting their prevention and the protection of those affected;
- To advance women's and children's human rights and gender equality to relieve the suffering and distress caused by violence emanating from the violation, impairment or nullification of enjoyment of their human rights and fundamental freedoms.

Fermanagh Women's Aid recognises the continued importance of raising awareness of the services that they offer and the issues relating to Domestic and Sexual Violence. It is also important that the organisation continues to provide services at the current level to meet the presenting need and in this way, meet the public benefit requirements of the Charity Commission NI.

Domestic and Sexual Violence is a crime that affects all social classes, traditions and backgrounds and the risk of Domestic and Sexual Violence, among women, does not differ much by ethnic origin.

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Year ended 31 March 2024

The organisation is specifically aimed at assisting women and children who are living with or who have experienced Domestic and Sexual Violence by providing a co-ordinated approach to meeting their needs either through safely maintaining their tenancies or in leaving their home and accessing alternative safe accommodation. Those who require Crisis Accommodation are supported to seek new tenancies and offered resettlement support. Those clients who find alternative safe accommodation will be provided further support until such time as they feel ready to move on. Many of the target group avail of the Personal Development Programmes and assistance that Fermanagh Women's Aid facilitate to improve self-esteem and self-worth.

We have had regard to the Charity Commission NI guidance on public benefit in all our objectives and activities and assert that no harm flows from any of our charitable purposes.

Achievements and performance

Key Statistical Performance in 2023/24:

A full detailed Annual Report on our Impact and Monitoring is available on our website.

- 253 women and 215 children engaged directly in one to one support from a dedicated support worker in Fermanagh Women's Aid;
- Our Refuge Accommodation accommodated 11 women and 7 children;
- Floating Support Services, Refuge Accommodation and Safety and Wellbeing Women's Worker engaged in 1,216 centre/home/refuge visits and 2,229 text/phone/email and online support to women;
- Children's Services and Safety and Wellbeing Children's Worker engaged in 1,342 home/centre/school visits and 927 text/phone/email and online support to children and parents/guardians;
- We facilitated Personal Development Programmes: three My Life My Choice groups (18 women), two Journey to Freedom groups (13 women). Additional programmes delivered include: Right to Be Safe (18 women) and OCN Personal Development Programme (6 women). We facilitated My Life My Choice, Journey to Freedom and Right to be Safe with Omagh Women's Aid: Hope in Common.
- 258 individuals attended Domestic Violence Awareness programmes.
- Staff and Volunteers engaged in 12 Learning and Development Training Sessions, totalling approx. 280 hours for staff.
- Volunteers engaged in 620 hours of volunteering activities.
- Staff travelled 28,328 miles, volunteers travelled 2606 miles and the Board travelled 1557 miles.

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Year ended 31 March 2024

Key Funds Secured in 2023/24:

| FUNDER | AMOUNT | TERMS |
|---|-------------|----------------------------------|
| NIHE - Floating Support | £135,660.20 | Ongoing |
| NIHE - Supporting People | £70,149.56 | Ongoing |
| NIHE Supporting People - Emergency Funding | £18,263.54 | In Year Non Recurring Funding |
| Western Health & Social Care Trust Grant Award | £58,563.36 | Ongoing |
| Assets Recovery Community Scheme | £12,500.00 | In Year Non Recurring Funding |
| BBC Children in Need | £16,666.50 | 2 Year Project ending 31/10/2023 |
| Fermanagh & Omagh PCSP – Right to be Safe Project | £6,880.00 | In Year Non Recurring Funding |
| Henry Smith Charity | £24,000.00 | Annually for 3 Years |
| Henry Smith Covid Support Fund | £33,700.00 | Annually for 3 Years |
| Leathersellers Co Charitable Fund | £20,000.00 | Annually for 3 Years |
| National Lottery Community Fund | £122,559.00 | Annually for 4 Years |
| Omagh Women's Aid | £2,846.94 | In Year Non Recurring Funding |
| WAFNI | £26,500.00 | In Year Non Recurring Funding |
| Western Outcomes | £5,000.00 | In Year Non Recurring Funding |
| Business Management Activities | £5,417.09 | |
| Conference | £300.00 | |
| Fundraising Activities | £44,914.19 | |
| Housing Management | £19,022.19 | |
| Bank Interest | £1,028.78 | |
| Training | £275.00 | |
| NIHE - Floating Support | £135,660.20 | Ongoing |
| NIHE - Supporting People | £70,149.56 | Ongoing |
| NIHE Supporting People - Emergency Funding | £18,263.54 | In Year Non Recurring Funding |

Key Performances for Fermanagh Women's Aid 2023/24:

- **Fundraising in the Community:** We were bowled over by the amazing and enthusiastic support from our community in their fundraising efforts for Fermanagh Women's Aid; from knitting groups, coast to coast bicycle ride, winter sit out and the incredible £11,800 raised by one community through their street collections.
- **Monitoring Visits from Funders:** We were delighted to host many of our funders at Fermanagh Women's Aid, showcasing the impact of our work. Our funders had the opportunity to meet

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Year ended 31 March 2024

directly with women and children who accessed our services, reaffirming our commitment to centring the voices of survivors at all levels of our organisation.

- **Violence against Women and Girls Strategy Consultation:** Our staff and service users were honoured to participate in Women's Aid consultations. We ensured that rural women and children were given the opportunity to shape The Executive Office's Ending Violence Against Women and Girls Strategy.

Each of these key achievements of 2023/2024 deliver public benefit as required under the Charity Commission NI guidance.

The range of services offered by Fermanagh Women's Aid are:

Refuge Accommodation

The accommodation has 6 to 8 beds and comprises of self-contained units with communal areas for cooking, laundry and television. The accommodation provides a safe haven – a place of respite, safety and comfort. Women, children and young people are made to feel at home and take responsibility for its day-to-day running, doing their own cooking, cleaning and laundry, etc.

There is no set limit on how long the women may stay as this can depend on their own individual circumstances. Any period of time from two days to several months, longer if they are waiting to be rehoused.

Funding for the Refuge Accommodation comes from the Northern Ireland Housing Executive's Supporting People initiative.

Outreach services

This includes 4 Domestic and Sexual Violence Workers (Floating Support Workers) and 3 Children's Services Workers. Alongside a Safety and Wellbeing Women's Support Worker and Safety and Wellbeing Children's Support Worker (Safety and Wellbeing Project). Fermanagh Women's Aid provides support to women, children, and young people within the community experiencing Domestic Violence and Abuse.

In particular, outreach services help to promote awareness and support within remote rural areas. Therefore, services based in the outreach communities are essential for Fermanagh Women's Aid to fully address its remit for reaching out to all potential users.

Support and information

The support and information service provided by the Safe Hands Centre from 9.00am to 5.00pm Monday to Thursday and 9.00am to 4.00pm on Friday;

NEXUS NI operate a 24-hour Domestic and Sexual Violence Helpline outside of office hours;

A 24-hour On-Call Rota System ensures that a member of staff is always on call to deal with any admissions to or emergency situations to the Refuge Accommodation;

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Women or statutory agencies and community/voluntary groups may call for support, guidance and information on Domestic Violence and Abuse and the services provided by Fermanagh Women's Aid;

We operate a drop-in service (walk in) which is open to all women who are currently experiencing or have experienced Domestic Violence and Abuse at some stage, whether or not they have used the services of Fermanagh Women's Aid in the past.

Prevention work in schools

Fermanagh Women's Aid delivers Healthy Relationships Programmes in post-primary schools and Social

Guardian Training to teachers in primary schools in Co. Fermanagh. This work is vitally important and highlights the difficulties children and young people face in their daily lives.

Personal Development Programmes

Fermanagh Women's Aid offers a wide range of Personal Development Programmes throughout the year to women both internally and externally, with the aim of increasing confidence, self-esteem, improving mental wellbeing and understanding and awareness of Domestic Violence and Abuse and its impact:

- My Life My Choice
- Journey to Freedom

Domestic Violence and Abuse Awareness

Our Training Coordinator delivers Domestic Violence and Abuse Awareness within the community to statutory agencies and community/voluntary groups, including:

- Level 2 in Domestic and Sexual Violence Awareness (CCN Endorsed or Unendorsed) (Full Day)
- Domestic Violence and Abuse Awareness Sessions (1hr, 2hr, Half Day or Full Day)
- Bespoke Training, e.g. 'In Safe Hands' Domestic and Sexual Violence Awareness for Hairdressers and Beauticians

Service delivery

All staff, volunteers and service users are given the opportunity to contribute to and influence the development of service delivery, through consultations, quarterly briefs and Focus Groups.

Regular house meetings at Refuge Accommodation with service users and Information Sharing Meetings with staff routinely encourage feedback and evaluation of services provided and organisational issues.

Monitoring

We routinely collect statistical information on the number of referrals, service user monitoring and weekly activities of staff and volunteers; this information forms our Annual Report and Impact Report (available upon request). The information obtained is used for service improvement, understanding emerging Domestic Violence and Abuse trends and used to inform funders, statutory agencies and the general public of the level and nature of the work carried out by Fermanagh Women's Aid.

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Evaluation forms are completed at the end of each Personal Development Programme, children and young people complete an evaluations questionnaire at commencement and exiting from the service and a sample selection of women will complete an Exit Questionnaire; all with the intention of providing user experience's comments on services delivered and areas for improvement.

Service users' views and experiences, in terms of qualitative feedback, are taken on board and used to inform the development of future services based on women's needs rather than those of Fermanagh Women's Aid.

Financial review

Fermanagh Women's Aid continues to depend on a diverse range of incomes and works continuously to source and secure new income streams. Most of the funds we receive are restricted to specific objectives and the organisation continues to work to secure unrestricted income streams.

At 31st March 2024, the unrestricted and designated reserves were £159,582 and restricted reserves were £177,212.

The charity also carries out traditional fundraising activities but its unrestricted reserves are comparatively small.

Reserves policy

The guidance on best practice for Charity Reserves states that "it is best practice for charities to maintain a level of reserve, sufficient to cover themselves in the face of unforeseen events and also to enable them to be able to cover the costs of winding up should the worst happen and the charity need to close"

The Board of Directors of Fermanagh Women's Aid has examined the charity's requirements for reserves in light of the main risks to the organisation. We have established a policy whereby the unrestricted funds not committed or invested in tangible assets held by the charity should be between 3 and 6 months of the expenditure requirement.

Expenditure for 2023/24 was £599,237 and therefore the reserves target is £149,809 to £299,618

The reserves are needed to meet the working capital requirements of the charity and the Trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding.

While overall reserves currently stands at £119,582, a designated contingency of £40,000 is required.

The Trustees are conscious of the current financial climate for the voluntary sector and anticipate that this may take 3 years to achieve. The Trustees will continue to contingency plan accordingly.

Future plans

- Promotion
 - To increase access to services and information by expanding Fermanagh Women's Aid's reach through a range of media.
 - To build and maintain partnership approaches both locally and regionally to Domestic Abuse.
-

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Year ended 31 March 2024

- To promote our Lottery funded Lighthouse project in partnership with Omagh Women's Aid engaging with young people across Fermanagh and Omagh to reduce Domestic Abuse.
 - To embed outcomes-based accountability into all aspects of our service monitoring to highlight the success of FWA interventions.
- Training
 - To deliver training and awareness of Domestic Violence and Abuse within relevant statutory, voluntary and community agencies
 - To promote and disseminate effective local inter-agency work practice
 - To ensure that volunteers and Board Trustees/Directors receive appropriate training in order to fulfil their roles and responsibilities
 - To develop the sustainability of the post of Training Coordinator.
- Direct services
 - To progress proposals for Refuge Accommodation in Fermanagh.
 - To continue to manage and support volunteers and their skills within the organisation
 - To ensure equal opportunities through improved accessibility.
 - To develop our Adult Support Services, meeting the presenting and emerging needs of women.
 - To develop our Children's and Young People's Services, meeting the presenting and emerging needs of children and young people
 - To centre the voices of women and children in the development of our services through Focus Groups with Women and Young People
- Funding
 - To diversify income streams to secure the long-term sustainability of services.
 - To secure funding to expand services in response to identified need.
 - To raise our fundraising profile
 - To continue to nurture our relationships with current and future funders ensuring robust monitoring and accountability.
 - To increase access to unrestricted income streams and invest reserves.
- Staff
 - To recruit for vacancies as appropriate in order to meet service demands
 - To provide on-going support and supervision for staff and their development
- BOD
 - Continue to actively recruit to the Board of Directors, as required, ensuring that we maintain a minimum of 6 Board of Directors
 - Ensure that we define clear Board of Directors roles and responsibilities, and Board of Directors are aware of such at recruitment, induction and continued appointment to the Board.
 - To diversify the voices leading our organisation, ensuring that women from a wide range of backgrounds are represented.

Thanks

We work with a wide range of organisations and receive funding from a variety of sources. We are grateful to the funders referred to in these financial statements for their support. We are grateful also to

Fermanagh Women's Aid

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

Year ended 31 March 2024

the various individuals and organisations that provide non-financial support in enabling Fermanagh Women's Aid to continue with its activities.

Trustees' responsibilities statement

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

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

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

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

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

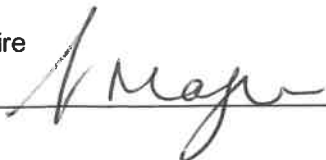
- so far as they are aware, there is no relevant audit information of which the company's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that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

Small company provisions

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

The trustees' annual report was approved on 2nd October 2024 and signed on behalf of the board of trustees by:

Ms T Maguire
Director



Ms A Flanagan
Director



Fermanagh Women's Aid

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Independent Auditor's Report to the Members of Fermanagh Women's Aid

Year ended 31 March 2024

Opinion

We have audited the financial statements of Fermanagh Women's Aid (the 'company') for the year ended 31 March 2024 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company'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;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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Independent Auditor's Report to the Members of Fermanagh Women's Aid (continued)

Year ended 31 March 2024

Other information

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

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Independent Auditor's Report to the Members of Fermanagh Women's Aid

(continued)

Year ended 31 March 2024

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the 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 company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
 - Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the 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 auditor's report. However, future events or conditions may cause the 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.
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Independent Auditor's Report to the Members of Fermanagh Women's Aid *(continued)*

Year ended 31 March 2024

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

Use of our report

This report is made solely to the 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 company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Catherine Crudden (Senior Statutory Auditor)

For and on behalf of
Crudden Dolan Limited
Chartered Accountants & statutory auditor
23-25 Darling Street
Enniskillen
Co Fermanagh
BT74 7DP

2nd October 2024

CRUDDEN DOLAN Ltd.
Chartered Accountants

Fermanagh Women's Aid

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

| | | 2024 | | | 2023 |
|---|------|-------------------------|-----------------------|-----------------------|------------------|
| | Note | Unrestricted funds £ | Restricted funds £ | Designated funds £ | Total funds £ |
| Income and endowments | | | | | |
| Donations and legacies | 5 | – | 567,831 | – | 567,831 |
| Charitable activities | 6 | 55,388 | – | – | 55,388 |
| Investment income | 7 | – | – | 1,029 | 1,029 |
| Total income | | <u>55,388</u> | <u>567,831</u> | <u>1,029</u> | <u>624,248</u> |
| Expenditure | | | | | |
| Expenditure on raising funds: | | | | | |
| Costs of raising donations and legacies | 8 | 33,317 | 565,920 | – | 599,237 |
| Total expenditure | | <u>33,317</u> | <u>565,920</u> | <u>–</u> | <u>599,237</u> |
| Net income | | <u>22,071</u> | <u>1,911</u> | <u>1,029</u> | <u>25,011</u> |
| Transfers between funds | | 38,361 | (2,000) | (36,361) | – |
| Net movement in funds | | <u>24,071</u> | <u>(89)</u> | <u>1,029</u> | <u>10,761</u> |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 59,150 | 177,301 | 75,332 | 311,783 |
| Total funds carried forward | | <u>119,582</u> | <u>177,212</u> | <u>40,000</u> | <u>311,782</u> |

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


The notes on pages 18 to 29 form part of these financial statements.

Fermanagh Women's Aid
Company Limited by Guarantee
Statement of Financial Position
31 March 2024

| | Note | 2024 £ | 2023 £ |
|---|------|----------------|----------------|
| Fixed assets | | | |
| Tangible fixed assets | 12 | 15,065 | 16,831 |
| Current assets | | | |
| Debtors | 13 | 10,130 | 18,511 |
| Cash at bank and in hand | | 323,828 | 280,839 |
| | | <u>333,958</u> | <u>299,350</u> |
| Creditors: amounts falling due within one year | 14 | 12,229 | 4,399 |
| Net current assets | | <u>321,729</u> | <u>294,951</u> |
| Total assets less current liabilities | | <u>336,794</u> | <u>311,782</u> |
| Funds of the charity | | | |
| Designated funds | | 40,000 | 75,332 |
| Restricted funds | | 177,212 | 177,301 |
| Unrestricted funds | | 119,582 | 59,149 |
| Total charity funds | 15 | <u>336,794</u> | <u>311,782</u> |

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

These financial statements were approved by the board of trustees and authorised for issue on 2nd October 2024, and are signed on behalf of the board by:


Ms T Maguire
Director


Ms A Flanagan
Director

The notes on pages 18 to 29 form part of these financial statements.

Fermanagh Women's Aid
Company Limited by Guarantee
Statement of Cash Flows
Year ended 31 March 2024

| | 2024 | 2023 |
|---|----------------|----------------|
| | £ | £ |
| Cash flows from operating activities | | |
| Net income | 25,011 | 10,761 |
| <i>Adjustments for:</i> | | |
| Depreciation of tangible fixed assets | 3,766 | 4,208 |
| Other interest receivable and similar income | (1,029) | (117) |
| Interest payable and similar charges | 235 | 181 |
| <i>Changes in:</i> | | |
| Trade and other debtors | 8,381 | (15,318) |
| Trade and other creditors | 7,830 | (7,337) |
| Cash generated from operations | 44,194 | (7,622) |
| Interest paid | (235) | (181) |
| Interest received | 1,029 | 117 |
| Net cash from/(used in) operating activities | <u>44,988</u> | <u>(7,686)</u> |
| Cash flows from investing activities | | |
| Purchase of tangible assets | (2,000) | (638) |
| Net cash used in investing activities | <u>(2,000)</u> | <u>(638)</u> |
| Net increase/(decrease) in cash and cash equivalents | 42,989 | (8,324) |
| Cash and cash equivalents at beginning of year | 280,839 | 289,163 |
| Cash and cash equivalents at end of year | <u>323,828</u> | <u>280,839</u> |

The notes on pages 18 to 30 form part of these financial statements.

Fermanagh Women's Aid

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

The company is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Safe Hands Centre, 19 Darling Street, Enniskillen, Co Fermanagh, BT74 7DP.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

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

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome.

Fermanagh Women's Aid

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Fund accounting

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

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

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

Incoming resources

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

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

Fermanagh Women's Aid

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Resources expended

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

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

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

Tangible assets

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

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

Depreciation

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

Fixtures and fittings - 20% reducing balance

Impairment of fixed assets

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

Fermanagh Women's Aid

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

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

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

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Fermanagh Women's Aid

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The liability of each member is limited to £1, being the amount that every member of the company undertakes to contribute to the assets of the Company, in the event of the same being wound up while he or she or it is a member, or within one year after he or she or it ceases to be a member, and of the costs charges and expenses of winding up, and for adjustment of the rights of the contributories among themselves.

5. Donations and legacies

| | Restricted Funds £ | Total Funds 2024 £ | Restricted Funds £ | Total Funds 2023 £ |
|------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Grants | | | | |
| WHSCT Grant | 58,563 | 58,563 | 57,162 | 57,162 |
| Community Foundation | 12,500 | 12,500 | — | — |
| Awards for All | 26,500 | 26,500 | — | — |
| National Lottery Community Fund | 122,559 | 122,559 | 123,559 | 123,559 |
| BBC Children in Need | 16,667 | 16,667 | 40,000 | 40,000 |
| Fermanagh & Omagh District Council | 6,880 | 6,880 | 7,320 | 7,320 |
| NIHE Floating Support | 135,660 | 135,660 | 137,735 | 137,735 |
| Supporting People Project | 70,150 | 70,150 | 71,222 | 71,222 |
| Supporting People - PI Fund | 18,264 | 18,264 | — | — |
| Funding Women and Children | 17,388 | 17,388 | 24,855 | 24,855 |
| Henry Smith Charity | 57,700 | 57,700 | 55,700 | 55,700 |
| Western Outcomes | 5,000 | 5,000 | 5,000 | 5,000 |
| OCN NI | — | — | 3,000 | 3,000 |
| Nationwide | — | — | 49,944 | 49,944 |
| Leathersellers | 20,000 | 20,000 | 20,000 | 20,000 |
| | <u>567,831</u> | <u>567,831</u> | <u>595,497</u> | <u>595,497</u> |

Fermanagh Women's Aid

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

6. Charitable activities

| | Unrestricted Funds £ | Total Funds 2024 £ | Unrestricted Funds £ | Total Funds 2023 £ |
|-------------------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Business Management Donations | 5,417 | 5,417 | 14,384 | 14,384 |
| Fundraising | 27,527 | 27,527 | 3,900 | 3,900 |
| Housing Management | 19,022 | 19,022 | 8,848 | 8,848 |
| Training and Support | 275 | 275 | 3,684 | 3,684 |
| Conference | 300 | 300 | 31,841 | 31,841 |
| Omagh Women's Aid | 2,847 | 2,847 | — | — |
| | <u>55,388</u> | <u>55,388</u> | <u>62,657</u> | <u>62,657</u> |

7. Investment income

| | Designated Funds £ | Total Funds 2024 £ | Designated Funds £ | Total Funds 2023 £ |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Bank interest receivable | <u>1,029</u> | <u>1,029</u> | <u>117</u> | <u>117</u> |

Fermanagh Women's Aid

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

8. Costs of raising donations and legacies

| | Unrestricted Funds | Restricted Funds | Total Funds 2024 |
|-------------------------------|--------------------|------------------|------------------|
| | £ | £ | £ |
| Project costs | 4,703 | 53,435 | 58,138 |
| Wages and salaries | 10,105 | 428,950 | 439,055 |
| Staff travel and training | 979 | 14,065 | 15,044 |
| Rent | 4,344 | 17,500 | 21,844 |
| Computer costs | 168 | 5,834 | 6,002 |
| Light & heat | 971 | 9,596 | 10,567 |
| Repairs & maintenance | 2,518 | 846 | 3,364 |
| Insurance | - | 6,941 | 6,941 |
| Affiliation fees | - | 2,200 | 2,200 |
| Audit fees | - | 3,354 | 3,354 |
| Telephone | - | 11,346 | 11,346 |
| Other office costs | 86 | 2,541 | 2,627 |
| Management and consultancy | 3,757 | 2,026 | 5,783 |
| Finance costs | 75 | 160 | 235 |
| Sundry | 1,167 | 660 | 1,827 |
| Advertising | 61 | 169 | 230 |
| Volunteer travel and training | - | 4,716 | 4,716 |
| Cleaning and consumables | - | 1,581 | 1,581 |
| Legal and Other Expenses | - | - | - |
| Grants Payable | - | - | - |
| Conference Expenses | 617 | - | 617 |
| Depreciation | 3,766 | - | 3,766 |
| | 33,317 | 565,920 | 599,237 |

Fermanagh Women's Aid

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

8. Costs of raising donations and legacies *(continued)*

| | Unrestricted Funds | Restricted Funds | Total Funds 2023 |
|-------------------------------|--------------------|------------------|------------------|
| | £ | £ | £ |
| Project costs | 12,758 | 26,664 | 39,422 |
| Wages and salaries | 37,198 | 431,258 | 468,456 |
| Staff travel and training | 1,000 | 17,643 | 18,643 |
| Rent | 4,054 | 17,500 | 21,554 |
| Computer costs | - 300 | 4,881 | 4,581 |
| Light & heat | 656 | 10,085 | 10,741 |
| Repairs & maintenance | - | 1,502 | 1,502 |
| Insurance | - | 6,885 | 6,885 |
| Affiliation fees | - | 2,200 | 2,200 |
| Audit fees | - | 3,354 | 3,354 |
| Telephone | - | 13,130 | 13,130 |
| Other office costs | 164 | 4,083 | 4,247 |
| Management and consultancy | 3,853 | 128 | 3,981 |
| Finance costs | 60 | 121 | 181 |
| Sundry | - | 2,312 | 2,312 |
| Advertising | 141 | 100 | 241 |
| Volunteer travel and training | - | 3,075 | 3,075 |
| Cleaning and consumables | 50 | 2,118 | 2,168 |
| Legal and Other Expenses | 810 | - | 810 |
| Grants Payable | - | 2,368 | 2,368 |
| Conference Expenses | 33,451 | - | 33,451 |
| Depreciation | 4,208 | - | 4,208 |
| | 98,103 | 549,407 | 547,510 |

9. Net income

Net income is stated after charging/(crediting):

| | 2024 | 2023 |
|---------------------------------------|--------------|--------------|
| | £ | £ |
| Depreciation of tangible fixed assets | <u>3,766</u> | <u>4,208</u> |

Fermanagh Women's Aid

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

10. Particulars of employees

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

| | 2024 | 2023 |
|-------------------------|----------------|----------------|
| | £ | £ |
| Wages and salaries | 439,055 | 468,456 |
| Other employee benefits | 15,044 | 18,643 |
| | <u>454,099</u> | <u>487,099</u> |

The average head count of employees during the year was 15 (2023: 15). The average number of full-time equivalent employees during the year is analysed as follows:

| | 2024 | 2023 |
|------------------|-----------|-----------|
| | No. | No. |
| Management | 3 | 3 |
| Administration | 1 | 1 |
| Service Delivery | 11 | 11 |
| | <u>15</u> | <u>15</u> |

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

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the company. The total compensation paid to key management personnel for services provided to the company was £135,503 (2023:£120,931).

11. Trustee remuneration and expenses

No remuneration was received by trustees in the current or prior period.

Fermanagh Women's Aid

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

12. Tangible fixed assets

| | Fixtures and fittings £ |
|-------------------------|----------------------------|
| Cost | |
| At 1 April 2023 | 38,763 |
| Additions | 2,000 |
| At 31 March 2024 | <u>40,763</u> |
| Depreciation | |
| At 1 April 2023 | 21,932 |
| Charge for the year | 3,766 |
| At 31 March 2024 | <u>25,698</u> |
| Carrying amount | |
| At 31 March 2024 | <u>15,065</u> |
| At 31 March 2023 | <u>16,831</u> |

13. Debtors

| | 2024 £ | 2023 £ |
|--------------------------------|---------------|---------------|
| Trade debtors | 6,880 | 14,820 |
| Prepayments and accrued income | 3,250 | 3,691 |
| | <u>10,130</u> | <u>18,511</u> |

14. Creditors: amounts falling due within one year

| | 2024 £ | 2023 £ |
|-----------------|---------------|--------------|
| Trade creditors | <u>12,229</u> | <u>4,399</u> |

Fermanagh Women's Aid

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

15. Analysis of charitable funds

Unrestricted funds

| | At 31 March 2023 | Income | Expenditure | Transfers | At 31 March 2024 |
|---------------|---------------------|--------|-------------|-----------|---------------------|
| | £ | £ | £ | £ | £ |
| General funds | 59,149 | 55,388 | (33,316) | 38,361 | 119,582 |

| | At 31 March 2022 | Income | Expenditure | Transfers | At 31 March 2022 |
|---------------|---------------------|--------|-------------|-----------|---------------------|
| | £ | £ | £ | £ | £ |
| General funds | 129,083 | 62,657 | (98,103) | (34,488) | 59,149 |

Restricted funds

| | At 31 March 2023 | Income | Expenditure | Transfers | At 31 March 2024 |
|-----------------|---------------------|---------|-------------|-----------|---------------------|
| | £ | £ | £ | £ | £ |
| Restricted fund | 177,301 | 567,830 | (565,919) | (2,000) | 177,212 |

| | At 31 March 2022 | Income | Expenditure | Transfers | At 31 March 2022 |
|-----------------|---------------------|---------|-------------|-----------|---------------------|
| | £ | £ | £ | £ | £ |
| Restricted fund | 111,723 | 595,497 | (549,407) | 19,488 | 177,301 |

Designated funds

| | At 31 March 2023 | Income | Expenditure | Transfers | At 31 March 2024 |
|-----------------|---------------------|--------|-------------|-----------|---------------------|
| | £ | £ | £ | £ | £ |
| Designated fund | 75,332 | 1,029 | 0 | (36,361) | 40,000 |

| | At 31 March 2022 | Income | Expenditure | Transfers | At 31 March 2022 |
|-----------------|---------------------|--------|-------------|-----------|---------------------|
| | £ | £ | £ | £ | £ |
| Designated fund | 60,215 | 117 | 0 | 15,000 | 75,332 |

Fermanagh Women's Aid

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

16. Analysis of net assets between funds

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2024 £ |
|----------------------------|----------------------------|--------------------------|--------------------------|
| Tangible fixed assets | 15,065 | – | 15,065 |
| Current Assets | 156,747 | 177,211 | 333,958 |
| Creditors less than 1 year | (12,229) | – | (12,229) |
| Net assets | <u>159,583</u> | <u>177,211</u> | <u>336,794</u> |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ |
|----------------------------|----------------------------|--------------------------|--------------------------|
| Tangible fixed assets | 16,831 | – | 16,831 |
| Current Assets | 122,050 | 177,300 | 299,350 |
| Creditors less than 1 year | (4,399) | – | (4,399) |
| Net assets | <u>134,482</u> | <u>177,300</u> | <u>311,782</u> |

17. Analysis of changes in net debt

| | At 1 Apr 2023 £ | Cash flows £ | At 31 Mar 2024 £ |
|--------------------------|--------------------|-----------------|------------------------|
| Cash at bank and in hand | <u>280,839</u> | <u>42,989</u> | <u>323,828</u> |

Fermanagh Women's Aid

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

18. Analysis of restricted reserves movement by funder

| | Balance of Funds 2023 | Incoming Resources | Resources Expended/ Transferred | Balance of Funds 2024 |
|------------------------------------|--------------------------|-----------------------|---------------------------------------|--------------------------|
| | £ | £ | £ | £ |
| DFI: Assets Recovery Scheme | - | 12,500 | (12,500) | - |
| BBC Children in Need | 2,584 | 16,667 | (16,363) | 2,887 |
| NIHE Floating Support | - | 135,660 | (135,660) | - |
| Fermanagh & Omagh District Council | - | 6,880 | (6,880) | - |
| Funding Women and Children | 28,892 | 17,388 | (18,111) | 28,168 |
| Henry Smith Charity | 16,927 | 57,700 | (62,871) | 11,756 |
| Leather Sellers | 15,336 | 20,000 | (12,763) | 22,574 |
| National Lottery Community Fund | 61,048 | 122,559 | (103,360) | 80,248 |
| Nationwide | 49,944 | - | (24,972) | 24,972 |
| Supporting People Project | - | 70,150 | (70,150) | - |
| Supporting People Emergency Fund | - | 18,264 | (18,264) | - |
| WHSCT | 2,569 | 58,564 | (58,564) | 2,569 |
| WAFNI | - | 26,500 | (22,462) | 4,038 |
| Western Outcomes | - | 5,000 | (5,000) | - |
| | <u>177,301</u> | <u>567,831</u> | <u>(567,920)</u> | <u>177,212</u> |