

NORTH DOWN & ARDS WOMEN'S AID

Northern Ireland · Charity number 106118

Details

Status	Received
Company number	31238
Registered	2018-04-12
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	18 Bingham Street Bangor Bt20 5dw BT20 5DW
Phone	02891273196
Email	info@ndawomensaid.org
Website	www.ndawomensaid.org

Activities

Purposes: The Objects of the Charity for the benefit of the public are: 1. To relieve distress, suffering and poverty by the provision of safe temporary accommodation for women and their children, young people and vulnerable adult dependent who are, may be, or have been, experiencing domestic, sexual or gender based violence or abuse; 2. 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; 3. 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; 4. 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; 5. 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; 6. 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. 7. The promotion of such other charitable purposes as may from time to time be determined in accordance with Northern Ireland charity law.

What the charity does: The advancement of health or the saving of lives, The advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity, 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,Counselling/support,Criminal justice,Gender,Human rights/equality,Relief of poverty

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£646,237	£643,289	£-35,433	18

Trustees

Name	Role	Appointed
Lizzie Fusco		
Mrs Claire Best		
Mrs Deborah Mccreadie		
Mrs Jennifer Lynn Gill		
Ms Arleen Elliott		
Natalie Swift		
Victoria Crooks		

NORTH DOWN & ARDS WOMEN'S AID

Northern Ireland - Charity number 106118

Accounts

Company registration number: NI031238

Charity registration number: NIC106118

North Down & Ards Women's Aid

(A company limited by guarantee)

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
BT9 6GH

North Down & Ards Women's Aid

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North Down & Ards Women's Aid

Reference and Administrative Details

Trustees	Jennifer Gill Jenna Lowry Claire Louise Best Natalie Kathryn Swift Victoria Crooks Arleen Elliott Elizabeth Fusco (appointed 13 June 2024) Deborah McCreadie
Chief Executive Officer	Mrs Emalyn Turkington
Principal Office	18 Bingham Street Bangor BT20 5DW
Registered Office	18 Bingham Street Bangor BT20 5DW The charity is incorporated in Northern Ireland.
Company Registration Number	NI031238
Charity Registration Number	NIC106118
Bankers	Bank of Ireland 82A Main Street Bangor BT20 4AG
Auditor	M.B. McGrady & Co Chartered Accountants & Registered Auditors Suite 2B Cadogan House 322 Lisburn Road Belfast BT9 6GH

North Down & Ards Women's Aid

Strategic Report for the Year Ended 31 March 2025

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 (FRS 102) (effective 1 January 2015).

Overview

North Down and Ards Women's Aid (NDAWA) was established in 1982 and is the lead agency in the local area supporting women, children and young people affected by domestic and sexual abuse. We have a strong ethos of **for women, with women, by women** which is fundamental to our service development and delivery.

The aims of NDAWA are to:

- **Provide temporary refuge** to women and their children suffering emotional, mental, physical or sexual abuse within their home;
- **Encourage women to take control** of their own future;
- **Recognise and care for the emotional needs** of children and young people involved;
- **Offer emotional and practical support** to any women who requests, either in the community or refuge; and
- **Educate and inform** the public, the media, the courts, social services, and other agencies.

The support provided by NDAWA is person-centred and focused on the needs of the women, children and young people. The staff team have the specialised skills, empathy and respect for confidentiality required to support domestic abuse survivors and their families; both in refuge and through community support services.

The team provide crisis intervention, safety planning, referrals to local resources and individual support sessions focusing on practical and emotional support. Some examples of the support provided include; assistance with obtaining restraining orders, navigating the legal system, securing housing benefit, addressing trauma, rebuilding self-esteem, and helping women develop coping mechanisms.

This year, the Board and the NDAWA team collaboratively developed our new 3-year strategy. We engaged a consultant to facilitate meetings with the Board, NDAWA staff, and to conduct vital consultations with the women who use our services, as well as our partners and stakeholders. The resulting strategy successfully integrated our mission, values, ethos, and services. Furthermore, to align with the Government's Domestic & Sexual Abuse Strategy 2024-31 and the Ending Violence Against Women & Girls Strategy 2024-31, we structured the plan around four key Pillars:

- Early Intervention & Prevention
- Empowerment & Support
- Partnership & Collaborative Working
- Workforce Development

The significant increase in demand shown in this Trustee report highlights the incredible, essential work the NDAWA team delivered over the last year.

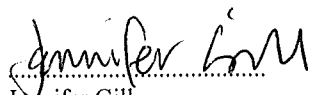
I want to thank the staff, Board and volunteers for their tireless commitment to helping women, children, and young people affected by domestic and sexual abuse. The NDAWA team are instrumental in helping all service users find their voice and empower themselves. Despite reduced resources and the rise in violence against women and girls, the NDAWA team continues to work powerfully, and I, as Chair, acknowledge that their dedication is saving lives.

I want to take this opportunity to sincerely thank our funders and generous donors. The important work of NDAWA wouldn't be possible without their support. We are profoundly grateful for their support; without it, delivering this essential service would simply not be possible.

North Down & Ards Women's Aid

Strategic Report for the Year Ended 31 March 2025

The strategic report was approved by the trustees of the charity on 8 December 2025 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Jennifer Gill', written over a dotted line.

Jennifer Gill
Trustee

North Down & Ards Women's Aid

Trustees' Report

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 2025.

Significant Activities

Current Context

North Down & Ards Women's Aid (NDAWA) is a vital service provider in the Ards and North Down area, offering refuge, community support, and information to women, children and young people experiencing domestic and sexual abuse.

We continue to see a rise in the number of women and children/young people seeking support, highlighting the ongoing need for our services. We are actively working to raise awareness of domestic abuse and the support available to victims and survivors. Securing sustainable funding remains a challenge, however, this does not stop us being fully committed to supporting the women, children and young people using our services.

In 2024/25 our overall referrals into our Floating Support Team were 561, this is a 5% increase from the previous year. Most referrals received were self-referral (46%) and the PSNI (22%). Other referral agencies include, ASSIST NI, Social Services, NIHE, NDAWA One Stop Shop.

77 women were referred into our Refuge. Most of referrals received into Refuge, again were self-referrals (23%) and the 24 hour Domestic & Sexual Abuse Helpline (17%). Other referral agencies include NIHE, NDAWA Floating Support Team and other Women's Aid agencies.

All women, both in the Community and residing in Refuge were supported during their time with NDAWA through advocacy, court support, individually tailored support plans, safety plans, and resettlement support.

NDAWA had a successful 2024/25 in securing new funding streams. A key success was receiving a two-year grant from Awards for All, which fully supports the Journey to Freedom Programme. This aligns with Pillar 2: Empowerment & Support in our new 3-year strategy. This 13-week programme provides a safe, supportive group process for women to explore their experiences of domestic abuse and its impact on themselves and their children. By providing knowledge and support, the programme's facilitator helps women build self-confidence, make informed choices, and create positive change, ultimately empowering them to look toward the future with hope and positivity.

For 2024/25, NDAWA received South Eastern Health & Social Services Trust MDT Seed Funding to deliver the Safe Relationship Awareness Project (SRAP) in five post-primary schools within North Down & Ards, running from November 2024 to March 2025. Preventative education is a high priority for NDAWA as we view it as a way for children and young people to gain knowledge, equip children and young people from all backgrounds to gain an understanding of domestic abuse, coercive control, consent, healthy/unhealthy relationships, learn how to keep themselves safe online and learn how to safety plan in their relationships.

NDAWA continues to partner extensively with other agencies to deliver a holistic support system for women, children, and young people affected by domestic and sexual abuse. Our collaboration with Housing Rights was a major highlight this year. We continued to deliver an innovative, immersive training course using a VR film to educate housing advisors on the critical link between coercive control and homelessness. As a result of this successful partnership, we won the Chartered Institute of Housing Partnership Award.

As we move into 2025/26, NDAWA is excited to grow. Our key focus will be expanding our outreach to connect with more women, children, and young people impacted by abuse. We remain dedicated to advocating for legal and policy changes and strengthening collaborations to deliver the most holistic support to the women, children and young people who use our services.

North Down & Ards Women's Aid

Trustees' Report

Crucially, this work is fuelled by the dedication of our entire team. A massive thank you to our Board, staff, and volunteers for their passion, commitment, and hard work. Their passion, commitment, enthusiasm, empathy, and hard work help drive our mission every single day. Thank you all!

Emalyn Turkington
CEO

North Down & Ards Women's Aid

Trustees' Report

Financial review

The key parts of the accounts for North Down and Ards Women's Aid for the year April 2024 to March 2025 are attached to this report.

NDAWA's principal funding continues to come from grant-making bodies and contract income from the South Eastern Health and Social Care Trust and the NI Housing Executive, which exists as both restricted and unrestricted funds. As demand for our services continues to grow, we remain focused on securing additional core funding to sustain and expand our support.

As at March 2025, the total funds were £592,484, a small increase of £2,948 compared to the previous year. This reflects a reduction in restricted funds of £37,335, offset by an increase in unrestricted funds of £39,095. The total funds comprise £299,560 of general unrestricted funds, £72,299 of designated reserves, £82,908 of a revaluation reserve and £137,717 of restricted funds.

Income for the year was £646,237, an increase of £50,083 from the previous year. One large restricted funder fell away in 24-25, but other restricted funders picked up the difference, so overall the impact for the charity was minimal.

Expenditure for the year was £643,289, an increase from £668,388 in the previous year. While general running costs remained high, staff costs increased to £455,753, reflecting the expansion of services and staffing. Depreciation costs were also incurred, totalling £10,228.

Cash at bank and in hand at year-end was £453,154, up from £443,529 in 2024. This reflects careful cash flow management and a modest surplus for the year.

Policy on reserves

In accordance with our policy on reserves we aim to maintain a level of free reserves equivalent to six months annual expenditure to ensure there is no disruption to our services at short notice, due to a lack of funds, an unforeseen reduction in income or an increase in expenditure. As of 31 March 2025, unrestricted and designated reserves were £371,859.

The finances of North Down and Ards Women's Aid are good. During the year, it was necessary to draw on our reserves to provide essential health and safety maintenance and the reserves are currently sitting just under the 6 months. Steps are being taken to bring the reserves back to maintenance level and to identify new sources of funding to help address the continuing demand for services and increasing costs.

North Down & Ards Women's Aid

Trustees' Report

Principal risks and uncertainties

There is no inbuilt automatic increase to our recurring funding from NIHE & SEHSCT. 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.

Principal funding sources

Aside from donations from private individuals and local businesses, the principle funding sources for the charity are from grant making bodies and contract income from SEHSCT and NIHE Supporting People. The charity recognizes the increased necessity to work in partnership and collaboration with other agencies to secure future funding. All funds received are detailed within this report.

Going concern

The directors 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 to develop a longer term strategy to support victims of domestic violence.

The past financial year has marked a period of significant financial security and growth for North Down & Ards Women's Aid (NDAWA).

- **Funding Stability:** Our funding position is secure, with successful efforts to replace closing funds and maintain the support of current partners.
- **Project Growth:** We have successfully secured two new funded projects, both with long-term, three-year funding commitments, alongside several successful short-term applications that sustain our operations.
- **Strategic Reserves:** Our financial reserves are robust, remaining untouched and covering six months of operating costs.

Looking Ahead: Strategic Expansion

We are actively working to diversify and expand our income streams:

- **Major Application:** We are currently preparing a substantial 3-to-5-year grant application for the 'Supporting Communities' (Lottery Funding) programme.
- **Unrestricted Income:** In 2026, we plan to boost unrestricted funds by opening a Charity Shop in the local area; we are now scouting for premises.
- **Rental Property:** We are planning a property investment to extend our refuge capacity, using the rental property's income to cover its operational costs.

We continue to evolve and adapt to meet the changing needs of our clients. Based on our current strong funding partnerships, healthy cash reserves, and exciting plans for 2026, NDAWA is confidently positioned for the future.

North Down & Ards Women's Aid

Trustees' Report

Structure, governance and management

Nature of governing document

North Down & Ards Women's Aid is a Company limited by guarantee and controlled by its Memorandum and Articles. It is registered as a charity with the Charities Commission for NI and with HMRC. The Board of Directors of North Down and Ards Women's Aid (NDAWA) meets on a monthly basis. It is responsible for the strategic direction of the organisation and oversees the management of the organisation. The day-to-day management and operation of activities are carried out by a team of staff, led by the C.E.O and the Senior Management Team, who also report to the Board of Directors. Directors are appointed according to the specific skills required by the organisation to fulfil its responsibilities as outlined in its Strategic Plan and are ratified on a yearly basis at the AGM.

Recruitment and appointment of trustees

It is an underpinning requirement that members of the Board of Directors have commitment to and an understanding of the ethos, aims and values of NDAWA. Specific skills may be required and with this in mind, new Directors are attracted by word of mouth. The new Director is then invited to attend the regular meetings and would become a full company Director after being elected at the next AGM.

Induction and training of trustees

There is an induction pack which includes roles and responsibilities for new Directors. A training and induction programme is also put in place.

Major risks and management of those risks

There is no inbuilt automatic increase to our recurring funding from NIHE & SEHSCT. 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.

Affiliation

NDAWA are affiliated with Women's Aid Federation NI and the Women's Aid Forum meet on a monthly basis to discuss issues affecting all Women's Aid groups. It is also an opportunity to share best practice and local information.

Decision making process

The governing body of NDAWA is the Board of Directors who are responsible for the strategic direction of the organisation and oversee the management of the organisation. The day-to-day management and the operation of the activities is carried out by a staff team, led by the CEO who reports regularly to the Board. If there are any issues outside the day-to-day running of the organisation, then an extra-ordinary meeting is arranged.

Objectives of the Charity

The aims of NDAWA have been encapsulated in the following mission statement:

"Our vision for the future is to see a time when the voices of women, children and young people living with domestic violence are heard, understood, where information and support is locally available. Where the community in which we live is a safe and healthy place and where domestic violence no longer exists."

North Down & Ards Women's Aid

Trustees' Report

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 use of financial derivatives is governed by the charity's policies approved by the Board of Directors, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

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.

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.

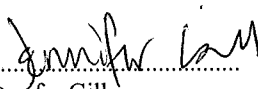
The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity 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.

The annual report was approved by the trustees of the charity on 8 December 2025 and signed on its behalf by:


.....
Jennifer Gill
Trustee

North Down & Ards Women's Aid

Statement of Trustees' Responsibilities

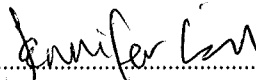
The trustees (who are also the directors of North Down & Ards Women's Aid for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)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

Approved by the trustees of the charity on 8 December 2025 and signed on its behalf by:



Jennifer Gill
Trustee

North Down & Ards Women's Aid

Independent Auditor's Report to the Members of North Down & Ards Women's Aid

Opinion

We have audited the financial statements of North Down & Ards Women's Aid (the 'charity') for the year ended 31 March 2025, 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 2025, 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.

North Down & Ards Women's Aid

Independent Auditor's Report to the Members of North Down & Ards Women's Aid

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 Report of the Independent Auditors 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.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

We have been appointed as auditor under section 65(2) of the Charities Act (Northern Ireland) 2008 and report in accordance with regulations made under section 66 of that Act. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Opinion 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 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.

North Down & Ards Women's Aid

Independent Auditor's Report to the Members of North Down & Ards Women's Aid

Responsibilities of trustees

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

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the 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.

North Down & Ards Women's Aid

Independent Auditor's Report to the Members of North Down & Ards Women's Aid

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. In assessing and detecting irregularities such as fraud and non-compliance with laws and regulations we considered the following:

- the matters discussed among the audit engagement team and any other relevant professionals regarding how and where fraud might occur in the financial statements and any potential indicators of fraud;
- the nature of the industry and any laws and regulations applicable to the company and the industry;
- the company's own assessment of the risk of fraud and other irregularities;
- the company's policies and procedures in relation to:
- how they identify and comply with all relevant laws and regulations and whether they are aware of any non-compliance;
- how they detect and respond to risks of fraud and their knowledge of any actual, suspected or alleged fraud; and
- the control environment within the company and how this mitigates risks of fraud and instances of non-compliance with laws and regulations.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in relation to misappropriation of assets. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

In response to the risk of material misstatement through irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- ensuring the engagement team had the appropriate knowledge and expertise in order to be able to identify and recognise any instances of fraud or non-compliance with laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and management and from our knowledge and experience of the sector; and
- ensuring the audit was carried out with a level of professional scepticism.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- enquiring of management concerns of actual and potential litigation and claims;
- agreeing the financial statement disclosures to underlying supporting documentation to assess compliance with relevant laws and regulations; and
- reviewing correspondence with the Charity Commission for Northern Ireland and any other relevant regulatory bodies

North Down & Ards Women's Aid

Independent Auditor's Report to the Members of North Down & Ards Women's Aid

To address the risk of fraud through management bias and override of controls, we:

- perform analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- test the appropriateness of journal entries and other adjustments;
- assess whether the judgements made in making accounting estimates are indicative of a potential bias; and
- evaluate the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and significant component audit teams, and remained alert to any indications of fraud or noncompliance with laws and regulations throughout the audit.

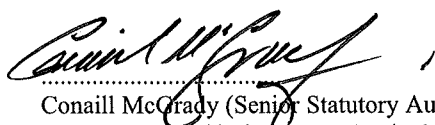
There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance 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. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters 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
BT9 6GH

Date: 8/12/25

North Down & Ards Women's Aid

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Income and Endowments from:					
Donations and legacies	3	40,806	-	40,806	34,377
Charitable activities	4	14,212	588,804	603,016	559,836
Investment income	5	2,415	-	2,415	1,941
Total Income		<u>57,433</u>	<u>588,804</u>	<u>646,237</u>	<u>596,154</u>
Expenditure on:					
Raising funds		(3,163)	-	(3,163)	(2,207)
Charitable activities	6	<u>(33,220)</u>	<u>(606,906)</u>	<u>(640,126)</u>	<u>(666,181)</u>
Total Expenditure		<u>(36,383)</u>	<u>(606,906)</u>	<u>(643,289)</u>	<u>(668,388)</u>
Net income/(expenditure)		21,050	(18,102)	2,948	(72,234)
Transfers between funds		<u>19,233</u>	<u>(19,233)</u>	<u>-</u>	<u>-</u>
Net movement in funds		40,283	(37,335)	2,948	(72,234)
Reconciliation of funds					
Total funds brought forward		<u>331,576</u>	<u>175,052</u>	<u>506,628</u>	<u>578,863</u>
Total funds carried forward	17	<u>371,859</u>	<u>137,717</u>	<u>509,576</u>	<u>506,629</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	
Income and Endowments from:					
Donations and legacies	3	32,547	1,830	34,377	
Charitable activities	4	7,106	552,730	559,836	
Investment income	5	1,941	-	1,941	
Total Income		<u>41,594</u>	<u>554,560</u>	<u>596,154</u>	
Expenditure on:					
Raising funds		(2,194)	(13)	(2,207)	
Charitable activities	6	<u>(65,842)</u>	<u>(600,339)</u>	<u>(666,181)</u>	
Total Expenditure		<u>(68,036)</u>	<u>(600,352)</u>	<u>(668,388)</u>	
Net expenditure		(26,442)	(45,792)	(72,234)	
Transfers between funds		<u>10,543</u>	<u>(10,543)</u>	<u>-</u>	
Net movement in funds		(15,899)	(56,335)	(72,234)	
Reconciliation of funds					
Total funds brought forward		<u>347,476</u>	<u>231,387</u>	<u>578,863</u>	
Total funds carried forward	17	<u>331,577</u>	<u>175,052</u>	<u>506,629</u>	

North Down & Ards Women's Aid

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

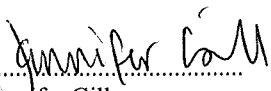
All of the charity's activities derive from continuing operations during the above two periods. The funds breakdown for 2025 & 2024 is shown in note 17.

North Down & Ards Women's Aid

(Registration number: NI031238)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	12	149,668	158,185
Current assets			
Debtors	13	25,095	42,300
Cash at bank and in hand		<u>453,154</u>	<u>443,529</u>
		478,249	485,829
Creditors: Amounts falling due within one year	14	<u>(35,433)</u>	<u>(54,478)</u>
Net current assets		<u>442,816</u>	<u>431,351</u>
Net assets		<u>592,484</u>	<u>589,536</u>
Funds of the charity:			
Restricted funds		<u>137,717</u>	<u>175,052</u>
Unrestricted income funds			
Unrestricted funds		371,859	331,576
Revaluation reserve	16	<u>82,908</u>	<u>82,908</u>
Total unrestricted funds		<u>454,767</u>	<u>414,484</u>
Total funds	17	<u>592,484</u>	<u>589,536</u>

The financial statements on pages 16 to 32 were approved by the trustees, and authorised for issue on 8 December 2025 and signed on their behalf by:


.....
Jennifer Gill
Trustee

North Down & Ards Women's Aid

Statement of Cash Flows for the Year Ended 31 March 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash income/(expenditure)		2,948	(72,234)
Adjustments to cash flows from non-cash items			
Depreciation	8	10,228	11,109
Investment income	5	<u>(2,415)</u>	<u>(1,941)</u>
		10,761	(63,066)
Working capital adjustments			
Decrease/(increase) in debtors	13	17,206	(24,417)
Decrease in creditors	14	<u>(19,045)</u>	<u>(27,919)</u>
Net cash flows from operating activities		<u>8,922</u>	<u>(115,402)</u>
Cash flows from investing activities			
Interest receivable and similar income	5	2,415	1,941
Purchase of tangible fixed assets	12	<u>(1,710)</u>	<u>-</u>
Net cash flows from investing activities		<u>705</u>	<u>1,941</u>
Net increase/(decrease) in cash and cash equivalents		9,627	(113,461)
Cash and cash equivalents at 1 April		<u>443,529</u>	<u>556,990</u>
Cash and cash equivalents at 31 March		<u><u>453,156</u></u>	<u><u>443,529</u></u>

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

North Down & Ards Women's Aid

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

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.

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 2015) - (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

North Down & Ards Women's Aid 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 financial statements have been prepared on a going concern basis.

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.

North Down & Ards Women's Aid

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

Grants receivable

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.

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 trustees's 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 £0.01 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

North Down & Ards Women's Aid

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

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
Buildings	2% Straight Line
Fixtures & Fittings	25% Straight Line
Computer Equipment	25% Straight Line
Office Equipment	25% Straight Line

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.

North Down & Ards Women's Aid

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

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.

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.

North Down & Ards Women's Aid

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

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		
	General £	Total 2025 £	Total 2024 £
Donations and legacies;			
Donations from individuals	40,806	40,806	34,377
	<u>40,806</u>	<u>40,806</u>	<u>34,377</u>

4 Income from charitable activities

	Unrestricted funds		
	General £	Restricted funds £	Total 2025 £
Charitable Activities	14,212	588,804	603,016
	<u>14,212</u>	<u>588,804</u>	<u>603,016</u>

5 Investment income

	Unrestricted funds		
	General £	Total 2025 £	Total 2024 £
Interest receivable and similar income;			
Interest receivable on bank deposits	2,415	2,415	1,941
	<u>2,415</u>	<u>2,415</u>	<u>1,941</u>

North Down & Ards Women's Aid

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

6 Expenditure on charitable activities

		Unrestricted funds			
	Note	General £	Restricted funds £	Total 2025 £	Total 2024 £
Charitable Activities		17,802	137,799	155,601	211,020
Depreciation, amortisation and other similar costs		10,228	-	10,228	11,109
Staff costs		5,190	450,563	455,753	433,983
Governance costs	7	-	18,544	18,544	10,069
		<u>33,220</u>	<u>606,906</u>	<u>640,126</u>	<u>666,181</u>
			Activity undertaken directly £	Total 2025 £	Total 2024 £
Employment Costs			460,781	460,781	416,353
Employment Agency Costs			271	271	18,107
Establishment Costs			56,373	56,373	66,597
Insurance			5,298	5,298	4,561
Repairs & Maintenance			9,252	9,252	46,209
Office Expenses			27,397	27,397	28,004
Printing, Postage & Stationery			2,535	2,535	2,134
Play Equipment & Materials			3,817	3,817	1,751
Project Costs			8,237	8,237	13,746
Health & Safety			860	860	3,395
Cleaning			3,891	3,891	3,198
Sundry & Other Costs			11,275	11,275	11,216
Bad Debts			1,049	1,049	259
Travel & Subsistence			11,434	11,434	11,502
Advertising & Recruitment			17,048	17,048	14,491
Depreciation			10,228	10,228	11,109
			<u>629,746</u>	<u>629,746</u>	<u>652,632</u>

£41,383 (2024 - £62,048) of the above expenditure was attributable to unrestricted funds and £588,361 (2024 - £590,584) to restricted funds.

In addition to the expenditure analysed above, there are also governance costs of £18,544 (2024 - £15,757) which relate directly to charitable activities. See note 7 for further details.

North Down & Ards Women's Aid

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

7 Analysis of governance and support costs

Support costs allocated to charitable activities

	Governance costs £	Total 2025 £	Total 2024 £
Affiliation Fees	2,200	2,200	2,200
Accountancy Fees	8,190	8,190	4,056
Audit Fees	3,800	3,800	3,800
Legal & Professional Fees	4,354	4,354	5,701
	<u>18,544</u>	<u>18,544</u>	<u>15,757</u>

8 Net incoming/outgoing resources

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

	2025 £	2024 £
Depreciation of fixed assets	<u>10,228</u>	<u>11,109</u>

9 Trustees remuneration and expenses

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

10 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	376,919	362,212
Social security costs	30,847	26,714
Pension costs	30,023	27,591
Other staff costs	17,964	17,466
	<u>455,753</u>	<u>433,983</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:

	2025 No	2024 No
Average number of employees	<u>18</u>	<u>17</u>

North Down & Ards Women's Aid

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

Contributions to the employee pension schemes for the year totalled £25,925 (2024 - £24,047).

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

During the year the charity made the following transactions with key management personnel:

CEO

The CEO received remuneration of £69,404 (2024: £57,629)

Finance Manager

The Finance Manager received remuneration of £5,681 (2024: £8,200)

Service Manager

The Service Manager received remuneration of £44,255 (2024: £41,745)

Childrens Services Manager

The Childrens Services Manager received remuneration of £40,941 (2024: £38,714)

The Finance manager left in March 2023 and agency staff were used until late 2023 to cover this position.

North Down & Ards Women's Aid

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

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

12 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 April 2024	150,000	112,681	262,681
Additions	<u>-</u>	<u>1,710</u>	<u>1,710</u>
At 31 March 2025	<u>150,000</u>	<u>114,391</u>	<u>264,391</u>
Depreciation			
At 1 April 2024	3,000	101,495	104,495
Charge for the year	<u>3,000</u>	<u>7,228</u>	<u>10,228</u>
At 31 March 2025	<u>6,000</u>	<u>108,723</u>	<u>114,723</u>
Net book value			
At 31 March 2025	<u>144,000</u>	<u>5,668</u>	<u>149,668</u>
At 31 March 2024	<u>147,000</u>	<u>11,186</u>	<u>158,186</u>

13 Debtors

	2025 £	2024 £
Trade debtors	3,358	-
Prepayments	2,892	2,510
Accrued income	18,845	35,136
Other debtors	<u>-</u>	<u>4,655</u>
	<u>25,095</u>	<u>42,301</u>

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	7,109	6,425
Other taxation and social security	7,616	14,287
Other creditors	12,808	18,643
Accruals	<u>7,900</u>	<u>15,123</u>
	<u>35,433</u>	<u>54,478</u>

North Down & Ards Women's Aid

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

There is £3,272 of deferred income, (£7,516 2024), included in the Other Creditors that is for use in future periods.

15 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 £24,047 (2023 - £22,486).

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.

16 Reserves

	Revaluation reserve £	Total £
At 1 April 2024	<u>(82,908)</u>	<u>(82,908)</u>

The property held by the charity was revalued in September 2023 and this resulted in an increase in the property's value, which is represented by this revaluation reserve.

North Down & Ards Women's Aid

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

17 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
Unrestricted funds					
<i>General</i>					
Unrestricted Income Funds	260,235	57,433	(36,383)	18,275	299,560
<i>Designated</i>					
Pension Shortfall Reserve	11,739	-	-	958	12,697
Redundancy Reserve	59,602	-	-	-	59,602
	<u>71,341</u>	<u>-</u>	<u>-</u>	<u>958</u>	<u>72,299</u>
Total Unrestricted funds	<u>331,576</u>	<u>57,433</u>	<u>(36,383)</u>	<u>19,233</u>	<u>371,859</u>
Restricted funds					
All State NI	-	11,125	(11,125)	-	-
Ards & NDBC Hardship Fund	-	2,950	(2,950)	-	-
Ards & NDBC - Hardship Fund	-	1,749	(1,749)	-	-
Awards for All	-	20,000	(7,780)	-	12,220
BME - NRPF	-	4,880	(5,840)	960	-
CFNI - Oak Foundation	2,286	5,000	(7,286)	-	-
Children In Need	2,887	29,093	(31,662)	-	318
S E H & SC Trust (Childrens Work)	30,268	62,629	(71,578)	(20,867)	452
Surestart (Childrens Work)	6,986	9,095	(10,590)	-	5,491
CHNI - Goodwill Grant	10	529	(477)	-	62
CFNI - OSS	3,865	-	(3,865)	-	-
DOJ Moving on	-	6,503	(6,503)	-	-
Nationwide Rural Support Project	25,610	-	(21,024)	-	4,586
Floating Support (NIHE)	5,511	138,053	(138,764)	712	5,512
Natwest Circle Fund	-	4,000	(2,021)	-	1,979
Housing Management (NIHE)	-	38,664	(40,241)	1,577	-
HM Refuge Services	18,762	5,410	(277)	(1,577)	22,318
Supporting People (NIHE)	269	193,981	(197,554)	3,573	269
Probation Board NI - PPRP	-	-	(1,757)	1,757	-
Journey to Freedom MDT	-	-	6,041	-	6,041
SET MDT Seed Funding	-	4,911	(2,360)	-	2,551
Storehouse ND Hardship Fund	-	971	(1,162)	191	-
See, Hear, ACT, WAFNI	2,315	13,000	(11,302)	-	4,013
Rank Foundation - NI Start Here	8,780	30,222	(29,041)	-	9,961
Capital Grants	64,092	-	-	(3,000)	61,092

North Down & Ards Women's Aid

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

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
NIHE - PIF Capital	3,411	-	-	(2,559)	852
Total restricted funds	175,052	582,765	(600,867)	(19,233)	137,717
Total funds	506,628	640,198	(637,250)	-	509,576
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
<i>General</i>					
Unrestricted Income Funds	271,192	41,593	(68,036)	15,486	260,235
<i>Designated</i>					
Pension Shortfall Reserve	16,682	-	-	(4,943)	11,739
Redundancy Reserve	59,602	-	-	-	59,602
	76,284	-	-	(4,943)	71,341
Total unrestricted funds	347,476	41,593	(68,036)	10,543	331,576
Restricted funds					
All State NI	24	13,500	(13,500)	(24)	-
Ards & NDBC Hardship Fund	-	15,022	(15,022)	-	-
Ards & NDBC LMP Small Grant	-	3,450	(3,600)	150	-
Ards & NDBC Workplace Wellbeing	-	250	(250)	-	-
BME - NRPF	924	9,110	(6,051)	(3,983)	-
CFNI - Oak Foundation	-	20,000	(17,715)	-	2,285
Children In Need	2,072	30,039	(29,224)	-	2,887
S E H & SC Trust (Childrens Work)	41,396	58,580	(69,708)	-	30,268
Surestart (Childrens Work)	6,673	9,095	(8,781)	-	6,987
CHNI - Goodwill Grant	-	396	(386)	-	10
CFNI - OSS	-	5,000	(1,135)	-	3,865
Housing Rights - Social Value	-	650	-	(650)	-
Nationwide Rural Support Project	-	50,000	(24,390)	-	25,610
Floating Support (NIHE)	32,605	133,250	(161,481)	1,136	5,510
Housing Management (NIHE)	19,698	30,281	(36,999)	(12,980)	-
HM Refuge Services	-	6,102	(320)	12,980	18,762
Supporting People (NIHE)	32,353	125,270	(156,218)	(1,136)	269
PHA Personal Development Program	-	4,065	(4,065)	-	-

North Down & Ards Women's Aid

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

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Probation Board NI - PPRP	-	5,250	(3,500)	(1,750)	-
SET MDT Seed Funding	-	5,000	(5,000)	-	-
Storehouse ND Hardship Fund	-	1,584	(1,583)	(1)	-
See, Hear, ACT, WAFNI	-	13,050	(10,735)	-	2,315
Homeless Prevention Fund (NIHE)	-	-	(1,274)	1,274	-
Rank Foundation - NI Start Here	22,581	15,615	(29,417)	-	8,779
Capital Grants	67,092	-	-	(3,000)	64,092
NIHE - PIF Capital	5,970	-	-	(2,559)	3,411
Total restricted funds	231,388	554,559	(600,354)	(10,543)	175,050
Total funds	578,864	596,152	(668,390)	-	506,626

18 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds £
Tangible fixed assets	87,723	61,945	149,668
Current assets	402,477	75,772	478,249
Current liabilities	(35,433)	-	(35,433)
Total net assets	454,767	137,717	592,484

19 Analysis of net funds

	At 1 April 2024 £	Cash flow £	At 31 March 2025 £
Cash at bank and in hand	443,529	9,625	453,154
Net debt	443,529	9,625	453,154

20 Related party transactions

There were no related party transactions in the year.

NORTH DOWN & ARDS WOMEN'S AID

Northern Ireland - Charity number 106118

Accounts

Company registration number: NI031238

Charity registration number: NIC106118

North Down & Ards Women's Aid

(A company limited by guarantee)

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
BT9 6GH

North Down & Ards Women's Aid

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North Down & Ards Women's Aid

Strategic Report for the Year Ended 31 March 2024

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 (FRS 102) (effective 1 January 2015).

Overview

North Down and Ards Women's Aid (NDAWA) was established in 1982 and is the lead agency in the local area supporting women, children and young people affected by domestic and sexual abuse. We have a strong ethos of **for women, with women, by women** which is fundamental to our service development and delivery.

The aims of NDAWA are to:

- Provide temporary refuge to women and their children suffering emotional, mental, physical or sexual abuse within their home;
- Encourage women to take control of their own future;
- Recognise and care for the emotional needs of children and young people involved;
- Offer emotional and practical support to any women who requests, either in the community or refuge; and
- Educate and inform the public, the media, the courts, social services, and other agencies.

The support provided by NDAWA is person-centred and focused on the needs of the women, children and young people. The staff team have the specialised skills, empathy and respect for confidentiality required to support domestic abuse survivors and their families; both in refuge and through community support services.

The team provide crisis intervention, safety planning, referrals to local resources and individual support sessions focusing on practical and emotional support. Some examples of the support provided include; assistance with obtaining restraining orders, navigating the legal system, securing housing benefit, addressing trauma, rebuilding self-esteem, and helping women develop coping mechanisms.

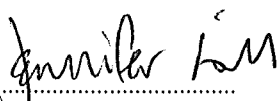
Whilst NDAWA does not directly offer financial aid, the support provided is a great resource for those affected by domestic and sexual abuse. In the last year we have had access to a limited resource of emergency gas, oil and electric top-up cards to provide short-term financial support to help women and their families. We also work closely with the resources in our community such as foodbanks for food parcels or providing women with vouchers for their local supermarket.

This report highlights the increase in demand over the last year for the incredible work the team at NDAWA deliver in these challenging times.

I am proud to be part of NDAWA and support the vital work of the staff team, Board and volunteers. I want to thank everyone for their time and commitment to NDAWA, you are making a difference to the lives of so many women and their families.

The important work we do at NDAWA would not be possible without the support of our funders and the generous donations we receive. I would like to take this opportunity to express my sincere thanks on behalf of NDAWA. We are extremely grateful for all the support, without which it would not be possible to carry out this vital service.

The strategic report was approved by the trustees of the charity on 16 December 2024 and signed on its behalf by:


.....
Jennifer Gill
Trustee

North Down & Ards Women's Aid

Reference and Administrative Details

Trustees	Jennifer Gill Jenna Lowry Claire Louise Best Natalie Kathryn Swift Victoria Crooks Arleen Elliott (appointed 25 September 2023) Elizabeth Fusco (appointed 13 June 2024) Jennifer Susan Ferguson (Resigned 4 March 2024) Emma Louise Kelly (Resigned 23 June 2023) Lindsay Anne Adams (Resigned 5 June 2023) Kathryn Strawbridge (Resigned 12 May 2023) Leona Solan-Cairnduff (Resigned 12 May 2023) Lisa Armstrong (Resigned 12 May 2023) Deborah McCreadie (appointed 4 March 2024)
Chief Executive Officer	Mrs Emalyn Turkington
Principal Office	18 Bingham Street Bangor BT20 5DW
Registered Office	18 Bingham Street Bangor BT20 5DW The charity is incorporated in Northern Ireland.
Company Registration Number	NI031238
Charity Registration Number	NIC106118
Bankers	Bank of Ireland 82A Main Street Bangor BT20 4AG
Auditor	M.B. McGrady & Co Chartered Accountants & Registered Auditors Suite 2B Cadogan House 322 Lisburn Road Belfast BT9 6GH

North Down & Ards Women's Aid

Trustees' Report

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 2024.

Significant Activities

Current Context

North Down & Ards Women's Aid (NDAWA) is a vital service provider in the Ards and North Down area, offering refuge, community support, and information to women, children and young people experiencing domestic and sexual abuse.

We continue to see a rise in the number of women and children/young people seeking support, highlighting the ongoing need for our services. We are actively working to raise awareness of domestic abuse and the support available to victims and survivors. Securing sustainable funding remains a challenge, however, this does not stop us being fully committed to supporting the women, children and young people using our services.

In 2023/24 we received 554 referrals into our Floating Support team, this is a 7% increase in referrals from the year before. Most of referrals received were from the PSNI (36.5%) and self-referral (39.9%). Other referral agencies include, ASSIST NI, Social Services, NIHE, NDAWA One Stop Shop.

48 women and 8 children/young people resided in our Refuge accommodation. All women residing in Refuge were supported during their stays with accompaniment, advocacy, court support, individually tailored support plans, safety plans, and resettlement support. We are finding women and their families are staying longer in refuge accommodation due to a shortage of social housing and difficulties entering the private rental market in Northern Ireland. This will have an impact on women in the refuge as they feel they unable to move on with their lives due to the lack of permanent housing options. This also has an impact on refuge resources, staff and limits the availability of beds for other women in crisis fleeing their homes due to domestic abuse.

We are continuously looking for new funding streams and 2023/24 was positive for NDAWA in receiving different funding pots. One funding application we were successful in was with CFNI: Oak Foundation. This was 1 year funding to develop our Safe Relationship Awareness Project which has been a great success. This project involved the development of an educational programme on healthy / unhealthy relationships to be delivered in schools, youth groups, community and voluntary organisations. Part of this project was to engage NDAWA service users in the development of the programme, both women and young people. It is essential to hear the voices of the women, children and young people who use our service in the development of current and future services.

In 2023/24 we were unsuccessful in receiving funding from the PCSP for our One Stop Shop. However, we were able to secure £5000 from the CFNI: Social Justice Fund. The One Stop Shop is a vital service in the community to provide women with information and resources from many different agencies. NDAWA works closely in partnership with PSNI, Crime Prevention Officer, NIHE, Community Advice teams and Solicitors from law firms across the Ards and North Down area. NDAWA held 21 One Stop Shop sessions in 2023/24, every 2nd & 4th Tuesday of the month and overall, 94 women attended those sessions.

North Down & Ards Women's Aid continues to work extensively in partnership with other agencies to provide a holistic and effective support system for women, children and young people experiencing domestic and sexual abuse. This year, one of the new positive partnerships NDAWA was involved with was Housing Rights. Housing Rights involved NDAWA service users in developing an immersive training course on coercive control and homelessness for housing advisors. This involved NDAWA and Housing Rights facilitating focus groups and developing a VR film on coercive control and in-person training for housing advisors. This has been a brilliant achievement with the aim of NDAWA and Housing Rights working on future projects.

North Down & Ards Women's Aid

Trustees' Report

Going into 2024/25 NDAWA look forward to expanding outreach services to reach more women, children and young people affected by domestic and sexual abuse. We will continue to advocate for policy and legal changes to better support victims and survivors of domestic abuse and sexual abuse. We will strengthen partnerships and collaborate with other organisations to provide a holistic range of support services.

None of this would be possible without the dedication of the Board, an amazing staff team and volunteers who are all passionate about working with women, children and young people affected by domestic and sexual abuse. I want to take this opportunity to thank everyone involved for their passion, commitment, enthusiasm, empathy and hard work!

Emalyn Turkington
CEO

North Down & Ards Women's Aid

Trustees' Report

In 2023/24, North Down and Ards Women's Aid continued to develop their services further for women, children and young people by identifying gaps and strengthening practices. Over the year, many opportunities to engage in interagency work and strengthen our processes have taken place with agencies such as St Vincent De Paul, Youth Justice, Homeless Connect, Volunteer NI, Relate, Army Welfare, Informing Choices, Deaf NI, Karma Nirvana, The Law Society NI, Black Southall Sisters, and The South Eastern Domestic and Sexual Violence Partnership.

We continue to work hard to raise awareness of the services we provide by delivering training to local statutory, voluntary & community organisations, this has assisted in the increase we have seen in referrals to NDAWA services. We continue to strive to provide early intervention and prevention to ensure risk from escalating and safety for women and children in the North Down and Ards area.

To meet this demand, we expanded our staffing team and appointed staff to new projects and roles. We now have a Young Women's Worker who works specifically with women aged 18 to 30, an Older Women's Worker who works specifically with women over the age of 65, and a Rural Women's Worker who works with women who reside rurally down the Peninsula.

The employment of a Group Facilitator enabled the Journey to Freedom Group to be facilitated twice a week, with one morning and one evening session held weekly, providing flexibility for the women with childcare support. Personal Development Programmes, including Journey to Freedom assist women moving on from the Floating Support Service into peer group support. This area of support helps break social isolation and empower women to build resilience and recovery from the impact of domestic abuse.

Over the past year, women and children within our service have had the opportunity to have their lived experiences and voices heard by participating in focus groups with Researchers, Politicians, and WAFNI. This has ensured that women's and children's voices have been central to any lobbying for change in legislation, Calls for Action, the implementation of the Violence Against Women and Girls Strategy in Northern Ireland, and the essential support needed whilst having to navigate the Criminal Justice System. Local politicians Connie Egan and Stephen Farry paid a visit to the Refuge in October 2023 to address the shortage of funding and the need for more tailored accommodation for families experiencing domestic abuse.

A referral pathway was created between NDAWA and Radius Connect 24. This service has been a lifeline to women, assisting in enabling families to remain in their own homes safely. A panic alert system may be activated, and help sought if the woman is in danger, emergency services will be dispatched to the home, and a Radius practitioner will contact or alert services and family members to assist her. The line rental for this service was negotiated so that women could continue to use it after the initial contract and installation fees were paid by NDAWA, a short-term funding source, which secured this service for around 10 families in the year 2023/24. We continue to work closely with Radius and value their partnership.

In February 2024, NDAWA Refuge participated in a three-year validation visit conducted by Supporting People Ireland. The auditing of the service took place over three days, during which the service and the support offered to women and children were assessed, staff and women were interviewed to ensure that effective and safe practices were being followed and that women were receiving excellent care. We are pleased to report that the Quality Management Tool (QMT) visit was a great success, and a pass was issued.

We intend to continue to build on the service's strengths while listening to the lived experiences of women and children to ensure that the support we give in the future is tailored and relevant to their healing journey. Safety is crucial and our primary focus. The year 2023/24 has been an exciting moment for NDAWA, which would not have been possible without the dedication of our outstanding staff team and their daily hard work!

Lisa Begley
Services Manager

North Down & Ards Women's Aid

Trustees' Report

North Down and Ards Women's Aid (NDAWA) Children's Services Team work in partnership with all safeguarding agencies to support all children who have experienced domestic abuse within the family home. Our highly skilled Children's Services Team provide support for children aged 0-17 years old within the refuge and community setting.

Our Children's Services programmes are tailored to provide family support, group work sessions, and tailored 1-1 support for children and young people affected by domestic abuse, encouraging emotional wellbeing and supporting them to develop coping strategies for challenging life experiences.

Our bespoke preventive educational programmes are designed to meet the educational and emotional needs of each child and young person. The core aims of our programmes are to promote self-esteem, confidence, and to equip children and young people with the skills to identify personal safety networks for safeguarding. Refuge accommodation for families has remained an essential support network for women and children. In 2023-2024, 7 families, 13 children resided in refuge and engaged in 351 support sessions with the Children's Services Team. The refuge playroom was also redesigned to provide a bespoke sensory based play environment for all children.

In 2023-2024 we recorded a high increase in referrals for young families requiring support through our creche services. Our Children's Services Team designed a 10-week sensory programme for children aged 0-4yrs old. This programme offers peer support for families and encourages young children to explore their feelings and behaviours through sensory play activities. This programme is also delivered to all children who attend our creche services. Through this programme, the Children's Services Team supported 50 families, 71 children and delivered 73 sensory play session throughout the year. The Children's Services Team have continued to deliver Family Art Workshop programmes which are designed as a first step approach into our service. A total of 31 families, 55 children attended 153 interactive art activities throughout the year.

The Helping Hands Preventive Education Programme supports children to identify early interventive strategies in relation to children who do not feel safe, specifically children affected by domestic abuse. A total of 30 families, 50 children attended the programme and completed 140 family support sessions.

Transformers Groups are a creative 10-week programmes for young people aged 8-12 years old, addressing the impact of domestic abuse and coercive control within the family home. These programmes build resilience, help young people create a safety plan and safeguard from further abuse. A total of 18 children have completed the groups throughout the year and 8 children attended Boom Studies for a 4-week art programme.

This Year we have redesigned our Healthy and Unhealthy Relationships programme for young people. This is a 10-week programme for young people aged 13-17yrs and addresses subjects on domestic abuse, coercive control, technology abuse, and safety planning. A total of 21 teenagers completed the programme and have assisted with the redesigning of the support sessions.

NDAWA Children's Services Team and 3 young people worked in partnerships with WAFNI and young people from WAFNI to help establish and launch an exciting youth led project, funded by Children in Need through the Youth Social Action Fund. The SAY (Social Action Youth) project involved the coordination of a series of regional Women's Aid youth led workshops for young people aged 11-18 project to help drive forward change. The SAY project attended the "Having Your Say" event at Stormont in November where young people shared their experiences and domestic abuse through audio recordings and art pieces. The young people met with Michelle O'Neil at Stormont and attended a private meeting with Chris Heaton-Harris about government support for children and young people experiencing domestic abuse. The SAY project has been an exciting new initiative for our young people providing them with the opportunities to work in partnership with Tinderbox Theatre Company and network with young people from Women's Aid groups across Northern Ireland.

Nicola Flavelle, Children Services Manager

North Down & Ards Women's Aid

Trustees' Report

Financial review

The key parts of the accounts for North Down and Ards Women's Aid for the year April 2023 to March 2024 are attached to this report.

NDAWA's principal funding is from grant making bodies and contract income from South Eastern Health and Social Care Trust and the NI Housing Executive which exists as restricted and unrestricted funds. As we continue to see an increase in the demand for our services, we recognise the need to secure additional core funding.

As at March 2024, the total funds were £589,536, a decrease of £72,236 compared to the previous year which be attributed to a reduction in our restricted funds of £56,336 and unrestricted funds of £15,900. Overall, at the year ended March 24, the restricted funds were £175,052, Unrestricted funds were £260,235 and designated funds were £71,341.

Income for the year was £596,154 which is an increase of £39,134. Whilst this is the result of various changes in funding, it can largely be attributed to funding received from Nationwide this year of £50,000 for a Rural Support Worker, £25,000 from the Community Foundation NI to enable progression of the Safe Relationship awareness project and continuation of the One Stop Shop and £26,500 from All State Foundation and the See Hear Act. There was also £61,627 of restricted funding reclaimed by Supporting People which relates to underspends from previous years and is not available for the general purposes of the charity at the end of the reporting period. This has been treated as a reduction in income during the year.

Expenditure for the year was £668,388, which is a significant increase on the previous year's expenditure, which was £543,325. Whilst we have seen general running costs increase across the organisation by £30,052, increases in Employment costs were £54,701 and essential health and safety repairs were completed in the reporting period in the amount of £38,932.

Victoria Crooks
Treasurer

Policy on reserves

In accordance with our policy on reserves we aim to maintain a level of free reserves equivalent to six months annual expenditure to ensure there is no disruption to our services at short notice, due to a lack of funds, an unforeseen reduction in income or an increase in expenditure. As of 31 March 2024, unrestricted and designated reserves were £331,576.

The finances of North Down and Ards Women's Aid are good. During the year, it was necessary to draw on our reserves to provide essential health and safety maintenance and the reserves are currently sitting just under the 6 months. Steps are being taken to bring the reserves back to maintenance level and to identify new sources of funding to help address the continuing demand for services and increasing costs.

North Down & Ards Women's Aid

Trustees' Report

Principal risks and uncertainties

There is no inbuilt automatic increase to our recurring funding from NIHE & SEHSCT. 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.

Principal funding sources

Aside from donations from private individuals and local businesses, the principle funding sources for the charity are from grant making bodies and contract income from SEHSCT and NIHE Supporting People. The charity recognizes the increased necessity to work in partnership and collaboration with other agencies to secure future funding. All funds received are detailed within this report.

Going concern

The directors 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 to develop a longer term strategy to support victims of domestic violence.

Structure, governance and management

Nature of governing document

North Down & Ards Women's Aid is a Company limited by guarantee and controlled by its Memorandum and Articles. It is registered as a charity with the Charities Commission for NI and with HMRC. The Board of Directors of North Down and Ards Women's Aid (NDAWA) meets on a monthly basis. It is responsible for the strategic direction of the organisation and oversees the management of the organisation. The day-to-day management and operation of activities are carried out by a team of staff, led by the C.E.O and the Senior Management Team, who also report to the Board of Directors. Directors are appointed according to the specific skills required by the organisation to fulfil its responsibilities as outlined in its Strategic Plan and are ratified on a yearly basis at the AGM.

Recruitment and appointment of trustees

It is an underpinning requirement that members of the Board of Directors have commitment to and an understanding of the ethos, aims and values of NDAWA. Specific skills may be required and with this in mind, new Directors are attracted by word of mouth. The new Director is then invited to attend the regular meetings and would become a full company Director after being elected at the next AGM.

Induction and training of trustees

There is an induction pack which includes roles and responsibilities for new Directors. A training and induction programme is also put in place.

North Down & Ards Women's Aid

Trustees' Report

Major risks and management of those risks

There is no inbuilt automatic increase to our recurring funding from NIHE & SEHSCT. 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.

Affiliation

NDAWA are affiliated with Women's Aid Federation NI and the Women's Aid Forum meet on a monthly basis to discuss issues affecting all Women's Aid groups. It is also an opportunity to share best practice and local information.

Decision making process

The governing body of NDAWA is the Board of Directors who are responsible for the strategic direction of the organisation and oversee the management of the organisation. The day-to-day management and the operation of the activities is carried out by a staff team, led by the CEO who reports regularly to the Board. If there are any issues outside the day-to-day running of the organisation, then an extra-ordinary meeting is arranged.

Objectives of the Charity

The aims of NDAWA have been encapsulated in the following mission statement:

"Our vision for the future is to see a time when the voices of women, children and young people living with domestic violence are heard, understood, where information and support is locally available. Where the community in which we live is a safe and healthy place and where domestic violence no longer exists."

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 use of financial derivatives is governed by the charity's policies approved by the Board of Directors, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

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.

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

Liquidity risk

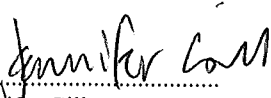
In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of Accounting Policies in the financial statements.

North Down & Ards Women's Aid

Trustees' Report

The annual report was approved by the trustees of the charity on 16 December 2024 and signed on its behalf by:


.....
Jennifer Gill
Trustee

North Down & Ards Women's Aid

Statement of Trustees' Responsibilities

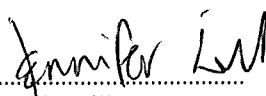
The trustees (who are also the directors of North Down & Ards Women's Aid for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)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

Approved by the trustees of the charity on 16 December 2024 and signed on its behalf by:


.....
Jennifer Gill
Trustee

North Down & Ards Women's Aid

Independent Auditor's Report to the Members of North Down & Ards Women's Aid

Opinion

We have audited the financial statements of North Down & Ards Women's Aid (the 'charity') for the year ended 31 March 2024, 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 2024, 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.

North Down & Ards Women's Aid

Independent Auditor's Report to the Members of North Down & Ards Women's Aid

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 Report of the Independent Auditors 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.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

We have been appointed as auditor under section 65(2) of the Charities Act (Northern Ireland) 2008 and report in accordance with regulations made under section 66 of that Act. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Opinion 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 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.

North Down & Ards Women's Aid

Independent Auditor's Report to the Members of North Down & Ards Women's Aid

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities [set out on page 11], the trustees (who are also directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the 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.

North Down & Ards Women's Aid

Independent Auditor's Report to the Members of North Down & Ards Women's Aid

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. In assessing and detecting irregularities such as fraud and non-compliance with laws and regulations we considered the following:

- the matters discussed among the audit engagement team and any other relevant professionals regarding how and where fraud might occur in the financial statements and any potential indicators of fraud;
- the nature of the industry and any laws and regulations applicable to the company and the industry;
- the company's own assessment of the risk of fraud and other irregularities;
- the company's policies and procedures in relation to:
 - how they identify and comply with all relevant laws and regulations and whether they are aware of any non-compliance;
 - how they detect and respond to risks of fraud and their knowledge of any actual, suspected or alleged fraud; and
 - the control environment within the company and how this mitigates risks of fraud and instances of non-compliance with laws and regulations.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in relation to misappropriation of assets. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

In response to the risk of material misstatement through irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- ensuring the engagement team had the appropriate knowledge and expertise in order to be able to identify and recognise any instances of fraud or non-compliance with laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and management and from our knowledge and experience of the sector; and
- ensuring the audit was carried out with a level of professional scepticism.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- enquiring of management concerns of actual and potential litigation and claims;
- agreeing the financial statement disclosures to underlying supporting documentation to assess compliance with relevant laws and regulations; and
- reviewing correspondence with the Charity Commission for Northern Ireland and any other relevant regulatory bodies

North Down & Ards Women's Aid

Independent Auditor's Report to the Members of North Down & Ards Women's Aid

To address the risk of fraud through management bias and override of controls, we:

- perform analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- test the appropriateness of journal entries and other adjustments;
- assess whether the judgements made in making accounting estimates are indicative of a potential bias; and
- evaluate the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and significant component audit teams, and remained alert to any indications of fraud or noncompliance with laws and regulations throughout the audit.

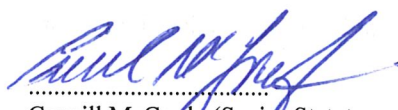
There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance 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. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters 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
BT9 6GH

Date: 16/12/24

North Down & Ards Women's Aid

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	3	32,547	1,830	34,377	24,931
Charitable activities	4	7,106	552,730	559,836	531,812
Investment income	5	1,941	-	1,941	277
Total Income		<u>41,594</u>	<u>554,560</u>	<u>596,154</u>	<u>557,020</u>
Expenditure on:					
Raising funds		(2,194)	(13)	(2,207)	(4,799)
Charitable activities	6	<u>(65,842)</u>	<u>(600,339)</u>	<u>(666,181)</u>	<u>(538,526)</u>
Total Expenditure		<u>(68,036)</u>	<u>(600,352)</u>	<u>(668,388)</u>	<u>(543,325)</u>
Net (expenditure)/income		(26,442)	(45,792)	(72,234)	13,695
Transfers between funds		<u>10,543</u>	<u>(10,543)</u>	<u>-</u>	<u>-</u>
Net movement in funds		(15,899)	(56,335)	(72,234)	13,695
Reconciliation of funds					
Total funds brought forward		<u>347,476</u>	<u>231,387</u>	<u>578,863</u>	<u>565,169</u>
Total funds carried forward	17	<u>331,577</u>	<u>175,052</u>	<u>506,629</u>	<u>578,864</u>
	Note	£	£	£	£
Income and Endowments from:					
Donations and legacies	3	24,931	-	24,931	
Charitable activities	4	7,636	524,176	531,812	
Investment income	5	277	-	277	
Total Income		<u>32,844</u>	<u>524,176</u>	<u>557,020</u>	
Expenditure on:					
Raising funds		(4,751)	(48)	(4,799)	
Charitable activities	6	<u>(41,007)</u>	<u>(497,519)</u>	<u>(538,526)</u>	
Total Expenditure		<u>(45,758)</u>	<u>(497,567)</u>	<u>(543,325)</u>	
Net (expenditure)/income		(12,914)	26,609	13,695	
Transfers between funds		<u>18,664</u>	<u>(18,664)</u>	<u>-</u>	
Net movement in funds		5,750	7,945	13,695	
Reconciliation of funds					
Total funds brought forward		<u>341,726</u>	<u>223,443</u>	<u>565,169</u>	
Total funds carried forward	17	<u>347,476</u>	<u>231,388</u>	<u>578,864</u>	

North Down & Ards Women's Aid

**Statement of Financial Activities for the Year Ended 31 March 2024
(Including Income and Expenditure Account and Statement of Total Recognised Gains
and Losses)**

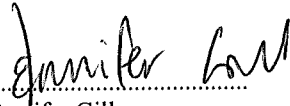
All of the charity's activities derive from continuing operations during the above two periods. The funds breakdown for 2024 & 2023 is shown in note 17.

North Down & Ards Women's Aid

(Registration number: NI031238)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	12	158,185	169,293
Current assets			
Debtors	13	42,300	17,886
Cash at bank and in hand		<u>443,529</u>	<u>556,990</u>
		485,829	574,876
Creditors: Amounts falling due within one year	14	<u>(54,478)</u>	<u>(82,397)</u>
Net current assets		<u>431,351</u>	<u>492,479</u>
Net assets		<u>589,536</u>	<u>661,772</u>
Funds of the charity:			
Restricted funds		<u>175,052</u>	<u>231,388</u>
Unrestricted income funds			
Unrestricted funds		331,576	347,476
Revaluation reserve	16	<u>82,908</u>	<u>82,908</u>
Total unrestricted funds		<u>414,484</u>	<u>430,384</u>
Total funds	17	<u>589,536</u>	<u>661,772</u>

The financial statements on pages 17 to 33 were approved by the trustees, and authorised for issue on 16 December 2024 and signed on their behalf by:


Jennifer Gill
Trustee

North Down & Ards Women's Aid

Statement of Cash Flows for the Year Ended 31 March 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash (expenditure)/income		(72,234)	13,695
Adjustments to cash flows from non-cash items			
Depreciation	8	11,109	9,384
Investment income	5	<u>(1,941)</u>	<u>(277)</u>
		(63,066)	22,802
Working capital adjustments			
(Increase)/decrease in debtors	13	(24,417)	11,091
(Decrease)/increase in creditors	14	<u>(27,919)</u>	<u>65,133</u>
Net cash flows from operating activities		<u>(115,402)</u>	<u>99,026</u>
Cash flows from investing activities			
Interest receivable and similar income	5	1,941	277
Purchase of tangible fixed assets	12	<u>-</u>	<u>(7,760)</u>
Net cash flows from investing activities		<u>1,941</u>	<u>(7,483)</u>
Net (decrease)/increase in cash and cash equivalents		(113,461)	91,543
Cash and cash equivalents at 1 April		<u>556,990</u>	<u>465,447</u>
Cash and cash equivalents at 31 March		<u><u>443,529</u></u>	<u><u>556,990</u></u>

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

North Down & Ards Women's Aid

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

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.

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 2015) - (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

North Down & Ards Women's Aid 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 financial statements have been prepared on a going concern basis.

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.

North Down & Ards Women's Aid

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

Grants receivable

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.

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 trustees's 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 £0.01 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

North Down & Ards Women's Aid

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

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
Buildings	2% Straight Line
Fixtures & Fittings	25% Straight Line
Computer Equipment	25% Straight Line
Office Equipment	25% Straight Line

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.

North Down & Ards Women's Aid

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

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.

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.

North Down & Ards Women's Aid

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

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			
	General	Restricted	Total	Total
	£	funds	2024	2023
		£	£	£
Donations and legacies;				
Donations from individuals	32,547	1,830	34,377	24,931
	<u>32,547</u>	<u>1,830</u>	<u>34,377</u>	<u>24,931</u>

4 Income from charitable activities

	Unrestricted funds			
	General	Restricted	Total	Total
	£	funds	2024	2023
		£	£	£
Charitable Activities	7,106	552,730	559,836	531,812
	<u>7,106</u>	<u>552,730</u>	<u>559,836</u>	<u>531,812</u>

5 Investment income

	Unrestricted funds			
	General	Total	Total	
	£	2024	2023	
		£	£	
Interest receivable and similar income;				
Interest receivable on bank deposits	1,941	1,941	277	
	<u>1,941</u>	<u>1,941</u>	<u>277</u>	

North Down & Ards Women's Aid

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

6 Expenditure on charitable activities

		Unrestricted funds	Restricted funds	Total 2024	Total 2023
	Note	General £	£	£	£
Charitable Activities		48,379	162,641	211,020	145,146
Depreciation, amortisation and other similar costs		11,109	-	11,109	9,384
Staff costs		6,054	427,929	433,983	370,688
Governance costs	7	300	9,769	10,069	13,308
		<u>65,842</u>	<u>600,339</u>	<u>666,181</u>	<u>538,526</u>
			Activity undertaken directly	Total 2024	Total 2023
			£	£	£
Employment Costs			416,353	416,353	370,687
Employment Agency Costs			18,107	18,107	6,630
Establishment Costs			66,597	66,597	56,561
Insurance			4,561	4,561	4,129
Repairs & Maintenance			46,209	46,209	10,770
Office Expenses			28,004	28,004	21,418
Printing, Postage & Stationery			2,134	2,134	2,313
Play Equipment & Materials			1,751	1,751	6,638
Project Costs			13,746	13,746	-
Health & Safety			3,395	3,395	6,044
Cleaning			3,198	3,198	3,499
Sundry & Other Costs			11,216	11,216	10,478
Bad Debts			259	259	1,308
Travel & Subsistence			11,502	11,502	4,847
Advertising & Recruitment			14,491	14,491	15,311
Depreciation			11,109	11,109	9,384
			<u>652,632</u>	<u>652,632</u>	<u>530,017</u>

£62,048 (2023 - £45,758) of the above expenditure was attributable to unrestricted funds and £590,584 (2023 - £484,260) to restricted funds.

In addition to the expenditure analysed above, there are also governance costs of £15,757 (2023 - £13,308) which relate directly to charitable activities. See note 7 for further details.

North Down & Ards Women's Aid

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

7 Analysis of governance and support costs

Support costs allocated to charitable activities

	Governance costs £	Total 2024 £	Total 2023 £
Affiliation Fees	2,200	2,200	2,200
Accountancy Fees	4,056	4,056	4,056
Audit Fees	3,800	3,800	3,300
Legal & Professional Fees	5,701	5,701	3,752
	<u>15,757</u>	<u>15,757</u>	<u>13,308</u>

8 Net incoming/outgoing resources

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

	2024 £	2023 £
Depreciation of fixed assets	<u>11,109</u>	<u>9,384</u>

9 Trustees remuneration and expenses

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

10 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	362,212	308,127
Social security costs	26,714	27,177
Pension costs	27,591	26,512
Other staff costs	17,466	8,872
	<u>433,983</u>	<u>370,688</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:

	2024 No	2023 No
Average number of employees	<u>17</u>	<u>14</u>

North Down & Ards Women's Aid

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

Contributions to the employee pension schemes for the year totalled £24,047 (2023 - £22,486).

No employee received benefits (excluding employer pension costs) of more than £60,000 during the year.

During the year the charity made the following transactions with key management personnel:

CEO

The CEO received remuneration of £57,629 (2023: £29,956)

Finance Manager

The Finance Manager received remuneration of £8,200 (2023: £48,627)

Service Manager

The Service Manager received remuneration of £41,745 (2023: £41,672)

Childrens Services Manager

The Childrens Services Manager received remuneration of £38,714 (2023: £38,109)

The Finance manager left in March 2023 and agency staff were used until late 2023 to cover this position.

North Down & Ards Women's Aid

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

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

12 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 April 2023	150,000	112,681	262,681
At 31 March 2024	150,000	112,681	262,681
Depreciation			
At 1 April 2023	-	93,387	93,387
Charge for the year	3,000	8,109	11,109
At 31 March 2024	3,000	101,496	104,496
Net book value			
At 31 March 2024	147,000	11,185	158,185
At 31 March 2023	150,000	19,294	169,294

13 Debtors

	2024 £	2023 £
Trade debtors	-	1,699
Prepayments	2,510	2,131
Accrued income	35,136	14,056
Other debtors	4,655	-
	<u>42,301</u>	<u>17,886</u>

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	6,425	3,038
Other taxation and social security	14,287	14,936
Other creditors	18,643	57,367
Accruals	15,123	7,056
	<u>54,478</u>	<u>82,397</u>

There is £7,516 of deferred income included in the Other Creditors that is for use in future periods.

North Down & Ards Women's Aid

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

15 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 £24,047 (2023 - £22,486).

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.

16 Reserves

	Revaluation reserve £	Total £
At 1 April 2023	<u>(82,908)</u>	<u>(82,908)</u>

The property held by the charity was revalued in September 2023 and this resulted in an increase in the property's value, which is represented by this revaluation reserve.

North Down & Ards Women's Aid

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

17 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
<i>General</i>					
Unrestricted Income Funds	271,192	41,593	(68,036)	15,486	260,235
<i>Designated</i>					
Pension Shortfall Reserve	16,682	-	-	(4,943)	11,739
Redundancy Reserve	59,602	-	-	-	59,602
	<u>76,284</u>	<u>-</u>	<u>-</u>	<u>(4,943)</u>	<u>71,341</u>
Total Unrestricted funds	<u>347,476</u>	<u>41,593</u>	<u>(68,036)</u>	<u>10,543</u>	<u>331,576</u>
Restricted funds					
All State NI	24	-	-	(24)	-
Ards & NDBC LMP Small Grant	-	3,450	(3,600)	150	-
Ards & NDBC Workplace Wellbeing	-	250	(250)	-	-
BME - NRPF	924	9,110	(6,051)	(3,983)	-
CFNI - Oak Foundation	-	20,000	(17,715)	-	2,285
Children In Need	2,072	30,039	(29,224)	-	2,887
S E H & SC Trust (Childrens Work)	41,396	58,580	(69,708)	-	30,268
Surestart (Childrens Work)	6,673	9,095	(8,781)	-	6,987
CHNI - Goodwill Grant	-	396	(386)	-	10
CFNI - OSS	-	5,000	(1,135)	-	3,865
Housing Rights - Social Value	-	650	-	(650)	-
Nationwide Rural Support Project	-	50,000	(24,390)	-	25,610
Floating Support (NIHE)	32,605	133,250	(161,481)	1,136	5,510
Housing Management (NIHE)	19,698	30,281	(36,999)	(12,980)	-
HM Refuge Services	-	6,102	(320)	12,980	18,762
Supporting People (NIHE)	32,353	125,270	(156,218)	(1,136)	269
PHA Personal Development Program	-	4,065	(4,065)	-	-
Probation Board NI - PPRP	-	5,250	(3,500)	(1,750)	-
SET MDT Seed Funding	-	5,000	(5,000)	-	-
Storehouse ND Hardship Fund	-	1,584	(1,583)	(1)	-
See, Hear, ACT, WAFNI	-	13,050	(10,735)	-	2,315
Homeless Prevention Fund (NIHE)	-	-	(1,274)	1,274	-

North Down & Ards Women's Aid

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

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Rank Foundation - NI Start Here	22,581	15,615	(29,417)	-	8,779
Capital Grants	67,092	-	-	(3,000)	64,092
NIHE - PIF Capital	5,970	-	-	(2,559)	3,411
Total restricted funds	231,388	526,037	(571,832)	(10,543)	175,050
Total funds	578,864	567,630	(639,868)	-	506,626
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
<i>General</i>					
Unrestricted Income Funds	251,375	32,844	(45,760)	32,733	271,192
<i>Designated</i>					
Pension Shortfall Reserve	30,749	-	-	(14,067)	16,682
Redundancy Reserve	59,602	-	-	-	59,602
	90,351	-	-	(14,067)	76,284
Total unrestricted funds	341,726	32,844	(45,760)	18,666	347,476
Restricted funds					
All State NI	-	3,572	(3,548)	-	24
Amazon Voucher Donation	-	-	(130)	130	-
Ards & ND PCSP - OSS	-	14,880	(14,960)	80	-
BME - NRPF	-	2,261	(1,337)	-	924
Children In Need	3,756	28,504	(30,188)	-	2,072
S E H & SC Trust (Childrens Work)	43,058	56,149	(57,811)	-	41,396
Surestart (Childrens Work)	8,942	8,337	(10,607)	-	6,672
Floating Support (NIHE)	27,567	129,736	(118,341)	(6,357)	32,605
Housing Management (NIHE)	28,143	35,297	(37,311)	(6,431)	19,698
Supporting People (NIHE)	33,132	182,307	(177,355)	(5,730)	32,354
Probation Board NI - PPRP	-	-	(771)	771	-
NIHE Covid Costs	-	-	(1,755)	1,755	-
NIHE Covid Staffing costs	-	-	(2,565)	2,565	-
Homeless Prevention Fund (NIHE)	324	28,650	(28,984)	10	-
CHNI - Goodwill Grant 2022	-	483	(483)	-	-
Rank Foundation - NI Start Here	-	34,000	(11,419)	-	22,581

North Down & Ards Women's Aid

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

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Capital Grants	69,992	-	-	(2,900)	67,092
NIHE - PIF Capital	8,529	-	-	(2,559)	5,970
Total restricted funds	223,443	524,176	(497,565)	(18,666)	231,388
Total funds	565,169	557,020	(543,325)	-	578,864

18 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	General £	£	£
Tangible fixed assets	90,681	67,504	158,185
Current assets	378,282	107,548	485,830
Current liabilities	(54,478)	-	(54,478)
Total net assets	414,485	175,052	589,537

19 Analysis of net funds

	At 1 April 2023 £	Cash flow £	At 31 March 2024 £
Cash at bank and in hand	556,990	(113,461)	443,529
Net debt	556,990	(113,461)	443,529

20 Related party transactions

There were no related party transactions in the year.

NORTH DOWN & ARDS WOMEN'S AID

Northern Ireland - Charity number 106118

Annual report

Company registration number: NI031238

Charity registration number: NIC106118

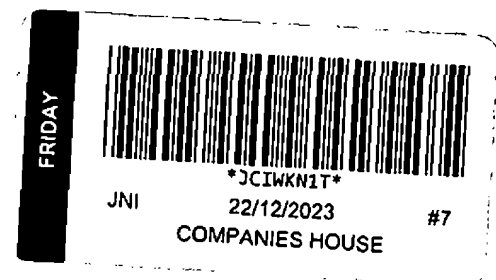


North Down & Ards Women's Aid

(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
BT9 6GH

North Down & Ards Women's Aid

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North Down & Ards Women's Aid

Reference and Administrative Details

Trustees	Jennifer Gill Jenna Lowry Jennifer Susan Ferguson Claire Louise Best Mrs Natalie Kathryn Swift (appointed 6 February 2023) Mrs Victoria Crooks (appointed 7 February 2023) Arleen Elliott (appointed 25 September 2023) Emma Louise Kelly (Resigned 23 June 2023) Lindsay Anne Adams (Resigned 5 June 2023) Kathryn Strawbridge (appointed 5 September 2022 and Resigned 12 May 2023) Leona Solan-Cairnduff (Resigned 12 May 2023) Lisa Armstrong (Resigned 12 May 2023)
Chief Executive Officer	Mrs Emalyn Turkington
Principal Office	18 Bingham Street Bangor BT20 5DW
Registered Office	18 Bingham Street Bangor BT20 5DW The charity is incorporated in Northern Ireland.
Company Registration Number	NI031238
Charity Registration Number	NIC106118
Bankers	Bank of Ireland 82A Main Street Bangor BT20 4AG
Auditor	M.B. McGrady & Co Chartered Accountants & Registered Auditors Suite 2B Cadogan House 322 Lisburn Road Belfast BT9 6GH

North Down & Ards Women's Aid

Strategic Report for the Year Ended 31 March 2023

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 (FRS 102) (effective 1 January 2015).

Overview

North Down and Ards Women's Aid (NDAWA) was established in 1982 and is the lead agency supporting women, young people and children subjected to domestic and sexual violence/abuse. NDAWA is one of eight local groups providing services to North Down, Holywood, Conlig, Newtownards, Ards Peninsula, Dundonald, Comber, Killinchy and Killyleagh. (Ards and North Down Borough Council area).

NDAWA provides a wide range of direct services including emergency accommodation and crisis support, community-based support, individually tailored safety planning and support planning, court support, accompaniment to appointments and prevention services. We have an extensive support programme for children and young people comprising art workshops, individual and group work sessions. This service is a multi-disciplinary agency approach working in partnership with five other partner organisations.

Ethos

Our strong ethos is based upon our working premise of *for women, with women, by women* which is inherent in our service development and delivery.

Vision

Our vision for the 21st century is the elimination of domestic abuse.

Core Aims

- Provide temporary refuge to women and their children suffering emotional, mental, physical or sexual abuse within their home;
- Encourage the woman to take control of her own future, whether this involves returning home or beginning an independent life;
- Recognise and care for the emotional needs of the children involved;
- Offer support and advice to any women who asks for it, whether or not she is living in a refuge, and to offer supportive aftercare to women leaving the refuge; and
- Educate and inform the public, the media, the courts, social services and other agencies, always mindful of the fact that abused women are a direct result of the general position of our society.

North Down & Ards Women's Aid

Strategic Report for the Year Ended 31 March 2023

Strategic Focus for 2022-2024

1. Development and delivery of quality services - We aim to provide a responsive, supportive and innovative range of services to women and children at risk of domestic violence.
2. The provision of fit for purpose facilities - We aim to develop fit for purpose facilities that service our needs and the needs of women and children.

Strategic objectives

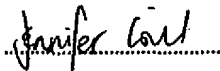
Staff - Ensure that the right staff, who have the right skills are in the right places at the right times.

Systems - To have a fit for purpose communication and management and financial information systems to improve connection with clients and key stakeholders.

Structure - To have fit for purpose staffing structure to support the delivery of this strategic plan and associated business priorities.

Finance - To be able to service what we want to do within this plan with the financial resources that we have and those that we generate through our own endeavours.

The strategic report was approved by the trustees of the charity on 19 December 2023 and signed on its behalf by:



Jennifer Gill
Trustee

North Down & Ards Women's Aid

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 2023.

Significant Activities

Current Context

In the twelve months from 1 April 2022 to 31 March 2023 there were 32,875 reported domestic abuse incidents across Northern Ireland.

Within the same twelve months the number of reported domestic abuse crimes reached 22,343.

There were 17 domestic abuse incidents and 12 domestic abuse crimes per 1,000 population. 6 of the 11 policing districts showed a decrease in the number of domestic abuse incidents while 8 policing districts showed an increase in the number of domestic abuse crimes.

In 2022/23, Ards and North Down policing district recorded 2,259 domestic abuse incidents and 1,456 domestic abuse crimes.

The above figures demonstrate the need for NDAWA's continuing services provision within the Ards and North Down Borough Council area. The focus of NDAWA's work during 2022/23 following the Strategic Focus 2022-2024 has been:

1. Service Provision
2. Policy and Campaigning
3. Partnership Working

In 2022/23, NDAWA had an increase in staff which included a new CEO, a Young Women's Worker, Group Facilitator, and an Older Women's Worker. By the end of March 2023, we had a staff team of 16, this was an increase from a team of 10 in the last financial year.

1. Service Provision

Refuge accommodation

Occupancy during 2022/23 has remained in high demand. 40 women and 8 children required refuge accommodation in the North Down and Ards area. NDAWA and Choice Ireland Housing Association are continuing to work closely to identify a new location for a new refuge that will meet the demands for Refuge services. Under consideration are a number of models of crisis accommodation. All women residing in Refuge were supported during their stays with accompaniment, advocacy, court support, individually tailored support plans and safety plans, and resettlement support.

NDAWA and Choice Ireland Housing Association are continuing to work closely to identify a new location for a new refuge that will meet the demands for Refuge services. Under consideration are a number of models of crisis accommodation. All women residing in Refuge were supported during their stays with accompaniment, advocacy, court support, individually tailored support plans and safety plans, and resettlement support.

Floating Support

This service provides support to women affected by domestic abuse residing in the community. During 2022/23 NDAWA received 518 referrals for the Floating Support services, this was an increase of 5.5% from the last financial year. 2022/23 has still proved a challenging year for the Floating Support service, due to the increased number of referrals and recruitment only starting to be resolved towards the end of 2022/23.

There were 227 PSNI referrals to NDAWA in 2022/23, making this the highest referral source, with self-referrals being the second highest at 222.

North Down & Ards Women's Aid

Trustees' Report

Young Women's Project

The aim of the Young Women's Worker was to meet the needs of an increase in referrals to North Down & Ards Women's Aid (NDAWA) of young women in the community, aged 18-30 years old. Since the Young Women's Worker started in November 2022 to March 2023 she has worked with 33 women.

The Young Women's Worker identified the need within NDAWA to increase our online presence on social media channels. From January 2023, she has increased the reach on the NDAWA Facebook page, visits to the Facebook page increased and there was a growth in followers' engagement. There was also an increase on Instagram followers.

Older Women's Worker

There was an identified need for an Older Women's Worker within North Down & Ards Women's Aid. The part time Older Women's Worker started in November 2022 and has worked with 15 women within the 2022/23 year, with an age range from 60 to 85 years old.

Journey to Freedom (J2F)

The J2F support group is a major component of NDAWA's wrap-around services and is available to women both in Refuge and Floating Support. The aim of the Journey to Freedom group is to provide a safe and supportive group process to enable women to explore their experiences of domestic abuse and to empower them to move on. In the year 2022/23, 23 women were referred to the Journey to Freedom group, 16 registered and 13 women completed both groups. Overall, we delivered 36 sessions to the Bangor and Newtownards group.

Women attending the Journey to Freedom group have benefited from specialist support provided by the group facilitators around the dynamics of domestic abuse, the impact this has had on them, and rebuilding their lives.

Evaluation feedback from women who attended and completed the sessions:

"That I am not alone, that there are other women going through similar and worse than myself. It's good to talk to others for perspective and it's better to educate myself on warning signs and the many different types of abuse."

"That I am strong, I can be assertive, that I will suit myself and suit my girl's needs. I will fight for what is best."

Following on from the Journey to Freedom (J2F) group, we offered women who had completed J2F to attend a 6-week personal development group from February-March 2023. This group included sessions on thoughts, feelings & behaviours, unwritten rules in society, self-care and strategies for women to help move on. 8 women were able to attend this group.

Security Project (funded by the Homeless Prevention Fund)

In partnership working with Radius Connect 24, we were able to provide women with a silent alarm which if activated, will automatically contact the PSNI and will record all noise. From November 2022 to March 2023, 14 women were identified as high risk to domestic abuse and referred to Radius Connect 24 to have the silent alarm installed in their home. By helping these women stay in their homes safely, it helped reduce their level of fear in their own home, less likely to become isolated, which can happen if they must leave their home and support network. Helping financially with their security also contributed to putting less pressure on our already stretched homeless accommodation providers.

Feedback from women who received Radius Connect 24:

"Radius 24 were so helpful fitting my alarm and panic button in my house. The man showed me how it worked, and we did a trial run which also helped my emergency contact understand how the whole process worked. Very professional and discreet. Excellent service."

North Down & Ards Women's Aid

Trustees' Report

"The peace of mind Radius Connect 24 has given me is invaluable. Just knowing that I have a quick and quiet way to call for help if I need it is amazing. I've even worn the wrist band out so that when I come home in the dark, I am not as anxious about getting from the car to the house."

One Stop Shop (funded by Ards & North Down PCSP)

At the start of 2022/23, NDAWA held a One Stop Shop service once a month (the last Tuesday of each month). This service operates as a drop-in (no appointment) from 10am-12pm. However, towards the end of January 2023, there was a recognised need identified for the One Stop Shop to be increased again to meeting twice a month. In February and March 2023, the One Stop Shop met every 2nd and 4th Tuesday of the month.

The One Stop Shop takes a multi-disciplinary agency approach to providing support, safety planning, additional resources, and information to victims of domestic violence. NDAWA works closely in partnership with PSNI, Crime Prevention Officer, NIHE, Community Advice teams and Solicitors from law firms across the Ards and North Down communities. Each partner has committed to provide a staff member to attend each One Stop Shop session. A creche is also provided to enable victims to have the opportunity to speak confidentially to all agency staff members.

The One Stop Shop provided 17 support sessions in 2022/23, benefiting 57 women who attended and extended support to 76 children through these women receiving support. 72% of the women who attended the One Stop Shop received legal advice from the solicitor in attendance, 45% received support from a Women's Aid Worker, 33% received benefit advice from Community Advice Ards & North Down, 26% reached out to either the PSNI or Crime Prevention Officer for information and 19% received housing information from the NIHE.

Children's Services

Children's Services provide a wide range of support programmes to children and young people whose mothers are engaged in services. Children Service's staff provide art workshops - all ages (both individual families and group settings), Helping Hands programme (ages 5-11), Transformers group programmes (ages 8-12 years) Teenage Transformers (13-17 years), and one-to one sessions as appropriate for teenagers.

Children and young people's outings/parties take place each year at Christmas, Easter, summer holidays, and Halloween.

During 2022/23 there were 36 children & young people engaged in art workshops, 21 children and their mothers engaged in Helping Hands, 16 young people engaged in Transformers and Teenage Transformers.

Additionally, there were 35 support sessions held for children in both the community/resource centre settings.

In 2022/23 the Children Services Team started a new service for mums on the NDAWA waiting list who have children are between 0-4 years old. Since The First Step (0-4 years old) project started, the team have delivered 46 sessions, including 9 women and 11 children.

Children and young people residing in refuge with their mother during 2022/23 were able to participate in playroom activities, support with homework and age-appropriate arts and crafts activities. There were 31 children and young people in refuge and 542 sessions facilitated in refuge.

North Down & Ards Women's Aid

Trustees' Report

2. Policy & Campaigning

In 2022/23 alongside Bangor Foodbank & Community Support and Ards Foodbank, NDAWA was one of the Mayor's Charities. Throughout the year, NDAWA organised and attended events to raise money for the Mayor's Charities and raise awareness about NDAWA services. The events throughout the year included Charity quizzes, Charity collections in Asda and Tesco, Bangor and Ards Christmas Tree light switch on, Mayor's dinner in Bangor Town Hall, and meeting Princess Anne at Bangor Town Hall.

The Ladies Captain at Carnalea Golf Club appointed NDAWA as her charity of the year. This involved attending different events at the golf club to discuss NDAWA services. It was a privilege to be chosen as their charity and in 2022/23 they raised £3,100.00 for NDAWA.

NDAWA celebrated their 40th Birthday in October 2022 by holding an '80s Event' at Carnalea Golf Club. This was a celebration event attended by staff, volunteers, women supported by NDAWA and other agencies to raise money for NDAWA services and promote NDAWA services.

NDAWA works closely in collaboration with Women's Aid Federation Northern Ireland and the other seven local Women's Aid groups to provide a regional perspective in campaigning on a number of relevant issues.

'Hear My Voice, Hear Her Voice, Hear Our Voice: The Creative Work of Survivors of Domestic Abuse' was launched in local libraries in Northern Ireland, Bangor library was one of nine libraries across NI that displayed the 'Hear Her Voice' exhibition, produced by WAFNI, over the 16 Days of Action from 25th November ending on 10th December 2022. 'Hear Her Voice' was the creative expressions of 91 survivors of domestic abuse from across NI. They shared their stories through art, creative writing, photography and song. Their voices challenged the behaviours of the perpetrator and the institutions that allow those behaviours to continue.

WAFNI 'Unlock the Funding' campaign that ran from 25th November - 10th December 2022 during the 16 Days of Action. This was a regional campaign stating the 'chronic underfunding' in Northern Ireland and how it predates the collapse of Stormont, however the situation was still being exasperated by the lack of a functioning Executive.

NDAWA staff and volunteers participated in their '16 Days of Actions' campaign by 'virtually' climbing Mount Kilimanjaro. This was to raise money for NDAWA, but also raise awareness for the elimination of violence against women and girls. The 16 Days of Activism against Gender-Based Violence is an annual international campaign that kicked off on 25th November, the International Day for the Elimination of Violence against Women, and runs until 10th December 2022, Human Rights Day. NDAWA raised £2,251.00 to go towards the Mayor's Charities.

NDAWA attended the International Women's Day Rally in Belfast on Saturday 4th March 2023. International Women's Day is a global holiday celebrated annually on March 8th as a focal point in the women's rights movement, bringing attention to issues such as gender equality, reproductive rights, and violence and abuse against women.

3. Partnership Working

NDAWA continues to work in partnership with a number of organisations and agencies, primarily within the North Down and Ards area. One successful example of partnership working is the One Stop Shop project. Without strong partnerships, this project would not be successful. During 2022/23, the One Stop Shop project provided women with direct support and signposting to five additional organisations (PSNI, Crime Prevention, CAAND, NIHE, and a variety of solicitors' firms).

North Down & Ards Women's Aid

Trustees' Report

We work in partnership with NIHE, Social Services, Sure Start, PSNI, Ards & North Down PCSP, as well as other Women's Aid groups. We continue to sit on the Multi Agency Risk Assessment Conference, (MARAC), panel to provide services to high-risk victims. NDAWA staff are now trained as panel members on the Domestic Homicide Reviews in Northern Ireland. NDAWA chair the Ards subgroup for the South Eastern Domestic & Sexual Violence Partnership that meets quarterly and discusses different ways to raise awareness about domestic abuse between agencies and service users.

Surestart Ards: The Voice Project

In partnership with Surestart Ards, NDAWA co-facilitated The Voice project. The Voice is a ten-week psycho-educational programme for adults addressing domestic violence, coercive control and the behaviours that create the dynamic of intimate partner relationship abuse. It supports victims to identify the broad spectrum of abusive behaviours, the process of dismantling that a victim goes through and the significant impact of such traumatic experiences. In 2022/23, The Voice project delivered 2 programmes to women who used both Surestart and NDAWA services.

Surestart Ards Management Committee

NDAWA sit on the Surestart Ards Management Committee with the aim to provide leadership and oversee management of the Surestart Ards including strategic planning, financial accountability, governance and outcomes.

Future Plans for 2023/2024

The focus for the 2023/24 year is strategic growth. With the implementation of the new strategic plan, the organisation is focusing on increasing the level of funding both from current funders and by identifying new income streams.

Recruitment is a priority for 2023/24 with the aim of recruiting for the Rural Support Worker (through Nationwide funding), plus maximise staff in both the floating Support Team and Refuge, neither have full staff numbers.

NDAWA also commit to the following throughout the 2023/24 year:

- Continue to consult via focus groups with women, children and young people using NDAWA services to inform practice and ensure the continuation of quality service provision;
- Increase public understanding of NDAWA services and support available throughout the Ards and North Down Borough Council area;
- Participate in Local Partnerships in supporting awareness raising of domestic and sexual violence and abuse within our local area;
- Support staff members to access and participate in relevant education and training in the field of domestic and sexual violence and abuse;
- To ensure that NDAWA staffing structure meets the requirements of all Funders;
- To ensure that NDAWA continues to remain financially sustainable; and
- To develop a new NDAWA Strategy for 2025 onwards.

North Down & Ards Women's Aid

Trustees' Report

Financial review

Income in the year was £557,020 and expenditure totalled £543,325 giving a surplus of £13,695. Total funds held at 31st March 2023 were £661,772. £231,388 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 £347,476 at the close of the period.

Policy on reserves

NDAWA maintains a prudent level of reserves to enable the organisation to manage financial risk and deliver on our commitments. The objective is that the organisation would be able to carry on its work, even if faced with a combination of difficult circumstances, and have the time to adjust its strategy to meet these changing circumstances. Our reserves policy is set therefore to ensure that there is no disruption to our services at short notice, due to a lack of funds, an unforeseen reduction in income or an increase in expenditure, while at the same time ensuring that reserves are no higher than necessary and not retained longer than required. This gives time in the event of a drop in funding, to seek alternative funds, restructure and cut costs whilst continuing to provide current services.

The charity's policy is to retain a level of free reserves, which matches the needs of the organisation, with the special provisions of Part 15 of the Companies Act 2006, both at the current time and in the foreseeable future. The reserves required should be sufficient to meet committed grant expenditure, personnel and overheads for a period equivalent to six months annual expenditure. The charity will continue to monitor compliance with this policy on a regular basis and the Board of Directors will review the appropriateness of the policy annually. At year ended 31st March 2023 free reserves available amounted to the equivalent of almost 7.5 months' annual expenditure.

Principal funding sources

Aside from donations from private individuals and local businesses, the principle funding sources for the charity are from grant making bodies and contract income from SHSCT and NIHE Supporting People. The charity recognizes the increased necessity to work in partnership and collaboration with other agencies to secure future funding. All funds received are detailed within this report.

Going concern

The directors 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 to develop a longer term strategy to support victims of domestic violence.

Structure, governance and management

Nature of governing document

North Down & Ards Women's Aid is a Company limited by guarantee and controlled by its Memorandum and Articles. It is registered as a charity with the Charities Commission for NI and with HMRC. The Board of Directors of North Down and Ards Women's Aid (NDAWA) meets on a monthly basis. It is responsible for the strategic direction of the organisation and oversees the management of the organisation. The day-to-day management and operation of activities are carried out by a team of staff, led by the C.E.O and the Senior Management Team, who also report to the Board of Directors. Directors are appointed according to the specific skills required by the organisation to fulfil its responsibilities as outlined in its Strategic Plan and are ratified on a yearly basis at the AGM.

North Down & Ards Women's Aid

Trustees' Report

Recruitment and appointment of trustees

It is an underpinning requirement that members of the Board of Directors have commitment to and an understanding of the ethos, aims and values of NDAWA. Specific skills may be required and with this in mind, new Directors are attracted by word of mouth. The new Director is then invited to attend the regular meetings and would become a full company Director after being elected at the next AGM.

Induction and training of trustees

There is an induction pack which includes roles and responsibilities for new Directors. A training and induction programme is also put in place.

Affiliation

NDAWA are affiliated with Women's Aid Federation NI and the Women's Aid Forum meet on a monthly basis to discuss issues affecting all Women's Aid groups. It is also an opportunity to share best practice and local information.

Decision making process

The governing body of NDAWA is the Board of Directors who are responsible for the strategic direction of the organisation and oversee the management of the organisation. The day-to-day management and the operation of the activities is carried out by a staff team, led by the CEO who reports regularly to the Board. If there are any issues outside the day-to-day running of the organisation, then an extra-ordinary meeting is arranged.

Objectives of the Charity

The aims of NDAWA have been encapsulated in the following mission statement:

"Our vision for the future is to see a time when the voices of women, children and young people living with domestic violence are heard, understood, where information and support is locally available. Where the community in which we live is a safe and healthy place and where domestic violence no longer exists."

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 use of financial derivatives is governed by the charity's policies approved by the Board of Directors, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

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.

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

North Down & Ards Women's Aid

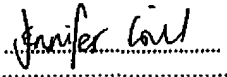
Trustees' Report

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity 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.

The annual report was approved by the trustees of the charity on 19 December 2023 and signed on its behalf by:



Jennifer Gill
Trustee

North Down & Ards Women's Aid

Statement of Trustees' Responsibilities

The trustees (who are also the directors of North Down & Ards Women's Aid 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:

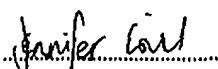
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed 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.

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.

Approved by the trustees of the charity on 19 December 2023 and signed on its behalf by:



.....
Jennifer Gill
Trustee

North Down & Ards Women's Aid

Independent Auditor's Report to the Members of North Down & Ards Women's Aid

Opinion

We have audited the financial statements of North Down & Ards Women's Aid (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.

North Down & Ards Women's Aid

Independent Auditor's Report to the Members of North Down & Ards Women's Aid

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 course of 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.

Opinion 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 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 12], the trustees (who are also directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

North Down & Ards Women's Aid

Independent Auditor's Report to the Members of North Down & Ards Women's Aid

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.

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 auditor's 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.

North Down & Ards Women's Aid

Independent Auditor's Report to the Members of North Down & Ards Women's Aid

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.
- 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.

North Down & Ards Women's Aid

Independent Auditor's Report to the Members of North Down & Ards Women's Aid

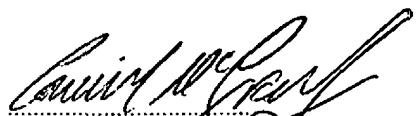
There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance 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. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters 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
BT9 6GH

Date: 20/12/23.

North Down & Ards Women's Aid

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 £
Income and Endowments from:					
Donations and legacies	3	24,931	-	24,931	23,583
Charitable activities	4	7,636	524,176	531,812	505,826
Investment income	5	277	-	277	71
Total Income		32,844	524,176	557,020	529,480
Expenditure on:					
Raising funds		(4,751)	(48)	(4,799)	(286)
Charitable activities	6	(41,007)	(497,519)	(538,526)	(483,372)
Total Expenditure		(45,758)	(497,567)	(543,325)	(483,658)
Net (expenditure)/income		(12,914)	26,609	13,695	45,822
Transfers between funds		18,664	(18,664)	-	-
Net movement in funds		5,750	7,945	13,695	45,822
Reconciliation of funds					
Total funds brought forward		341,726	223,443	565,169	519,347
Total funds carried forward	17	347,476	231,388	578,864	565,169
	Note		Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:					
Donations and legacies	3		23,583	-	23,583
Charitable activities	4		321	505,505	505,826
Investment income	5		71	-	71
Total Income			23,975	505,505	529,480
Expenditure on:					
Raising funds			2	(288)	(286)
Charitable activities	6		(9,433)	(473,939)	(483,372)
Total Expenditure			(9,431)	(474,227)	(483,658)
Net income			14,544	31,278	45,822
Transfers between funds			19,664	(19,664)	-
Net movement in funds			34,208	11,614	45,822
Reconciliation of funds					
Total funds brought forward			307,518	211,829	519,347
Total funds carried forward	17		341,726	223,443	565,169

North Down & Ards Women's Aid

**Statement of Financial Activities for the Year Ended 31 March 2023
(Including Income and Expenditure Account and Statement of Total Recognised Gains
and Losses)**

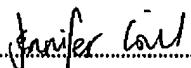
All of the charity's activities derive from continuing operations during the above two periods. The funds breakdown for 2023 & 2022 is shown in note 17.

North Down & Ards Women's Aid

(Registration number: NI031238)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	12	169,293	148,517
Current assets			
Debtors	13	17,886	28,977
Cash at bank and in hand		<u>556,990</u>	<u>465,447</u>
		574,876	494,424
Creditors: Amounts falling due within one year	14	<u>(82,397)</u>	<u>(17,264)</u>
Net current assets		<u>492,479</u>	<u>477,160</u>
Net assets		<u>661,772</u>	<u>625,677</u>
Funds of the charity:			
Restricted funds		<u>231,388</u>	<u>223,443</u>
Unrestricted income funds			
Unrestricted funds		347,476	341,726
Revaluation reserve	16	<u>82,908</u>	<u>60,508</u>
Total unrestricted funds		<u>430,384</u>	<u>402,234</u>
Total funds	17	<u>661,772</u>	<u>625,677</u>

The financial statements on pages 18 to 34 were approved by the trustees, and authorised for issue on 19 December 2023 and signed on their behalf by:


.....
Jennifer Gill
Trustee

North Down & Ards Women's Aid

Statement of Cash Flows for the Year Ended 31 March 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash income		13,695	45,822
Adjustments to cash flows from non-cash items			
Depreciation	8	9,384	8,106
Investment income	5	(277)	(71)
		<u>22,802</u>	<u>53,857</u>
Working capital adjustments			
Decrease/(increase) in debtors	13	11,091	(4,168)
Increase in creditors	14	<u>65,133</u>	<u>3,208</u>
Net cash flows from operating activities		<u>99,026</u>	<u>52,897</u>
Cash flows from investing activities			
Interest receivable and similar income	5	277	71
Purchase of tangible fixed assets	12	<u>(7,760)</u>	<u>(11,259)</u>
Net cash flows from investing activities		<u>(7,483)</u>	<u>(11,188)</u>
Net increase in cash and cash equivalents		91,543	41,709
Cash and cash equivalents at 1 April		<u>465,447</u>	<u>423,738</u>
Cash and cash equivalents at 31 March		<u><u>556,990</u></u>	<u><u>465,447</u></u>

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

North Down & Ards Women's Aid

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.

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 2015) - (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

North Down & Ards Women's Aid 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 financial statements have been prepared on a going concern basis.

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.

North Down & Ards Women's Aid

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

Grants receivable

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.

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 trustees's 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 £0.01 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

North Down & Ards Women's Aid

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

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
Buildings	2% Straight Line
Fixtures & Fittings	25% Straight Line
Computer Equipment	25% Straight Line
Office Equipment	25% Straight Line

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.

North Down & Ards Women's Aid

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

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.

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.

North Down & Ards Women's Aid

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

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		
	General	Total	Total
	£	2023	2022
		£	£
Donations and legacies;			
Donations from individuals	24,931	24,931	23,583
	<u>24,931</u>	<u>24,931</u>	<u>23,583</u>

4 Income from charitable activities

	Unrestricted funds		
	General	Restricted funds	Total
	£	£	2023
			£
Charitable Activities	7,636	524,176	531,812
	<u>7,636</u>	<u>524,176</u>	<u>531,812</u>

5 Investment income

	Unrestricted funds		
	General	Total	Total
	£	2023	2022
		£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	277	277	71
	<u>277</u>	<u>277</u>	<u>71</u>

North Down & Ards Women's Aid

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

6 Expenditure on charitable activities

		Unrestricted funds	Restricted funds	Total 2023	Total 2022
	Note	General £	£	£	£
Charitable Activities		11,869	133,277	145,146	126,079
Depreciation, amortisation and other similar costs		9,384	-	9,384	8,106
Staff costs		6,446	364,242	370,688	337,355
Governance costs	7	13,308	-	13,308	11,832
		<u>41,007</u>	<u>497,519</u>	<u>538,526</u>	<u>483,372</u>
			Activity undertaken directly £	Total 2023 £	Total 2022 £
Employment Costs			370,687	370,687	337,355
Employment Agency Costs			6,630	6,630	16,882
Establishment Costs			56,561	56,561	46,057
Insurance			4,129	4,129	-
Repairs & Maintenance			10,770	10,770	15,285
Office Expenses			21,418	21,418	26,172
Printing, Postage & Stationery			2,313	2,313	2,087
Play Equipment & Materials			6,638	6,638	6,165
Health & Safety			6,044	6,044	-
Cleaning			3,499	3,499	1,970
Sundry & Other Costs			10,478	10,478	4,549
Legal & Professional			-	-	189
Bad Debts			1,308	1,308	1,649
Travel & Subsistence			4,847	4,847	1,264
Advertising & Recruitment			15,311	15,311	3,811
Depreciation			9,384	9,384	8,106
			<u>530,017</u>	<u>530,017</u>	<u>471,541</u>

£45,758 (2022 - £8,005) of the above expenditure was attributable to unrestricted funds and £484,260 (2022 - £463,536) to restricted funds.

In addition to the expenditure analysed above, there are also governance costs of £13,308 (2022 - £11,832) which relate directly to charitable activities. See note 7 for further details.

North Down & Ards Women's Aid

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

7 Analysis of governance and support costs

Support costs allocated to charitable activities

	Governance costs £	Total 2023 £	Total 2022 £
Affiliation Fees	2,200	2,200	2,200
Accountancy Fees	4,056	4,056	4,056
Audit Fees	3,300	3,300	2,400
Legal & Professional Fees	3,752	3,752	3,176
	<u>13,308</u>	<u>13,308</u>	<u>11,832</u>

8 Net incoming/outgoing resources

Net incoming resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	<u>9,384</u>	<u>8,106</u>

9 Trustees remuneration and expenses

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

10 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	308,127	286,348
Social security costs	27,177	24,041
Pension costs	26,512	19,107
Other staff costs	8,872	7,859
	<u>370,688</u>	<u>337,355</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:

	2023 No	2022 No
Average number of employees	<u>14</u>	<u>14</u>

North Down & Ards Women's Aid

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

Contributions to the employee pension schemes for the year totalled £22,486 (2022 - £19,107).

No employee received benefits (excluding employer pension costs) of more than £60,000 during the year.

During the year the charity made the following transactions with key management personnel:

CEO

The CEO received remuneration of £29,956 (2022: £63,307)

Finance Manager

The Finance Manager received remuneration of £48,627 (2022: £37,954)

Service Manager

The Service Manager received remuneration of £41,672 (2022: £7,448)

Childrens Services Co-ordinator

The Childrens Services Co-ordinator received remuneration of £38,109 (2022: £34,081)

The new CEO started in September 2022. Until that point, the Finance manager carried out both roles on a temporary basis. The prior value for the CEO also includes a retirement settlement figure. There was also a gap when there was no Services manager in post.

North Down & Ards Women's Aid

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

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

12 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 April 2022	145,000	104,920	249,920
Revaluations	5,000	-	5,000
Additions	-	7,760	7,760
At 31 March 2023	<u>150,000</u>	<u>112,680</u>	<u>262,680</u>
Depreciation			
At 1 April 2022	14,500	86,903	101,403
Charge for the year	2,900	6,484	9,384
Eliminated on revaluation	(17,400)	-	(17,400)
At 31 March 2023	<u>-</u>	<u>93,387</u>	<u>93,387</u>
Net book value			
At 31 March 2023	<u>150,000</u>	<u>19,293</u>	<u>169,293</u>
At 31 March 2022	<u>130,500</u>	<u>18,017</u>	<u>148,517</u>

13 Debtors

	2023 £	2022 £
Trade debtors	1,699	2,068
Prepayments	2,131	1,787
Accrued income	<u>14,056</u>	<u>25,122</u>
	<u>17,886</u>	<u>28,977</u>

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	3,038	6,142
Other taxation and social security	14,936	-
Other creditors	57,367	4,666
Accruals	<u>7,056</u>	<u>6,456</u>
	<u>82,397</u>	<u>17,264</u>

North Down & Ards Women's Aid

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

There is £50,000 of deferred income included in the Other Creditors that is for use in future periods.

15 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 £22,486 (2022 - £19,107).

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.

16 Reserves

	Revaluation reserve £	Total £
At 1 April 2022	(60,508)	(60,508)
Other reserve movements	(22,400)	(22,400)
At 31 March 2023	<u>(82,908)</u>	<u>(82,908)</u>

The property held by the charity was revalued in September 2023 and this resulted in an increase in the property's value, which is represented by this revaluation reserve.

North Down & Ards Women's Aid

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

17 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
<i>General</i>					
Unrestricted Income Funds	251,375	32,844	(45,760)	32,733	271,192
<i>Designated</i>					
Pension Shortfall Reserve	30,749	-	-	(14,067)	16,682
Redundancy Reserve	59,602	-	-	-	59,602
	<u>90,351</u>	<u>-</u>	<u>-</u>	<u>(14,067)</u>	<u>76,284</u>
Total Unrestricted funds	<u>341,726</u>	<u>32,844</u>	<u>(45,760)</u>	<u>18,666</u>	<u>347,476</u>
Restricted funds					
Ards & ND PCSP - OSS	-	14,880	(14,960)	80	-
S E H & SC Trust (Childrens Work)	43,058	56,149	(57,811)	-	41,396
Surestart (Childrens Work)	8,942	8,337	(10,607)	-	6,672
Floating Support (NIHE)	27,567	129,736	(118,341)	(6,357)	32,605
Housing Management (NIHE)	28,143	35,297	(37,311)	(6,431)	19,698
Supporting People (NIHE)	33,132	182,307	(177,355)	(5,730)	32,354
Children In Need	3,756	28,504	(30,188)	-	2,072
Probation Board NI - PPRP	-	-	(771)	771	-
Amazon Voucher Donation	-	-	(130)	130	-
NIHE Covid Costs	-	-	(1,755)	1,755	-
NIHE Covid Staffing costs	-	-	(2,565)	2,565	-
Homelss Prevention Fund (NIHE)	324	28,650	(28,984)	10	-
All State NI	-	3,572	(3,548)	-	24
BME - NRPF	-	2,261	(1,337)	-	924
CHNI - Goodwill Grant 2022	-	483	(483)	-	-
Rank Foundation - NI Start Here	-	34,000	(11,419)	-	22,581
Capital Grants	69,992	-	-	(2,900)	67,092
NIHE - PIF Capital	<u>8,529</u>	<u>-</u>	<u>-</u>	<u>(2,559)</u>	<u>5,970</u>
Total restricted funds	<u>223,443</u>	<u>524,176</u>	<u>(497,565)</u>	<u>(18,666)</u>	<u>231,388</u>
Total funds	<u>565,169</u>	<u>557,020</u>	<u>(543,325)</u>	<u>-</u>	<u>578,864</u>

North Down & Ards Women's Aid

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 £
Unrestricted funds					
<i>General</i>					
Unrestricted Income Funds	183,619	23,975	(9,431)	53,212	251,375
<i>Designated</i>					
Pension Shortfall Reserve	64,297	-	-	(33,548)	30,749
Redundancy Reserve	59,602	-	-	-	59,602
	<u>123,899</u>	<u>-</u>	<u>-</u>	<u>(33,548)</u>	<u>90,351</u>
Total unrestricted funds	<u>307,518</u>	<u>23,975</u>	<u>(9,431)</u>	<u>19,664</u>	<u>341,726</u>
Restricted funds					
Ards & ND PCSP - OSS	-	9,220	(9,220)	-	-
S E H & SC Trust (Childrens Work)	37,147	54,021	(48,110)	-	43,058
Surestart (Childrens Work)	6,928	12,826	(10,812)	-	8,942
Floating Support (NIHE)	26,123	120,714	(119,270)	-	27,567
Housing Management (NIHE)	18,314	34,823	(26,511)	1,517	28,143
Supporting People (NIHE)	43,698	169,629	(162,593)	(17,602)	33,132
Children In Need	-	29,560	(25,284)	(520)	3,756
CHNI - Goodwill Grant 2021	-	615	(615)	-	-
Probation Board NI - PPRP	-	3,000	(1,025)	(1,975)	-
Amazon Voucher Donation	447	-	(447)	-	-
Comic Relief - Covid Fund	6,280	10,000	(15,971)	(309)	-
NIHE Covid Costs	-	4,030	(2,513)	(1,517)	-
NIHE Covid Staffing costs	-	-	(17,602)	17,602	-
Hear Her Voice (WAFNI)	-	12,000	(645)	(11,355)	-
Homeless Prevention Fund (NIHE)	-	19,000	(18,676)	-	324
Special Recognition Payment (NIHE)	-	6,592	(5,693)	(899)	-
Capital Grants	72,892	-	-	(2,900)	69,992
NIHE - PIF Capital	<u>-</u>	<u>19,474</u>	<u>(9,239)</u>	<u>(1,706)</u>	<u>8,529</u>
Total restricted funds	<u>211,829</u>	<u>505,504</u>	<u>(474,226)</u>	<u>(19,664)</u>	<u>223,443</u>
Total funds	<u>519,347</u>	<u>529,479</u>	<u>(483,657)</u>	<u>-</u>	<u>565,169</u>

North Down & Ards Women's Aid

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

18 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	General £	£	£
Tangible fixed assets	96,230	73,063	169,293
Current assets	416,551	158,325	574,876
Current liabilities	(82,397)	-	(82,397)
Total net assets	<u>430,384</u>	<u>231,388</u>	<u>661,772</u>

19 Analysis of net funds

	At 1 April 2022 £	Cash flow £	At 31 March 2023 £
Cash at bank and in hand	465,447	91,543	556,990
Net debt	<u>465,447</u>	<u>91,543</u>	<u>556,990</u>

20 Related party transactions

There were no related party transactions in the year.

NORTH DOWN & ARDS WOMEN'S AID

Northern Ireland - Charity number 106118

Annual return



M.B. McGRADY & Co
CHARTERED ACCOUNTANTS

18th December 2024

North Down & Ards Women's Aid
18 Bingham Street
Bangor
BT20 5DW

Dear Emalyn

We have completed our audit of the financial statements of **North Down & Ards Women's Aid** for the financial period ended **31st March 2024**.

As advised in our engagement letter dated **2nd December 2024** our audit is conducted in accordance with International Standards on Auditing (UK)/(Ireland) (ISAs) which requires us to perform procedures to obtain audit evidence about the amounts and disclosures in the financial statements. We are also required to consider internal controls relevant to the entity's preparation of the financial statements 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. However, we did agree to communicate to you in writing concerning any significant deficiencies in internal control relevant to the audit of the financial statements that we have identified during the audit. Please find enclosed our report to those charged with governance.

We have also taken the opportunity to highlight and comment on other areas and therefore we include for your consideration section B of the report containing business and internal control recommendations arising from our work. We hope that you find this report informative and useful.

Please note that the matters raised in this and other reports that flow from the audit are only those which have come to our attention arising from or relevant to our audit that we believe need to be brought to your attention. They are not a

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Chartered
Accountants

DIRECTORS

M.B.T. McGrady, BSc (Econ), FCA
C.B. McGrady, BSSc (Acc), FCA
S.A. McLernon, BBS FCA
K.A. Rainey, BA (Acc) FCA

Incorporating Duffy & Co and
Dawson & Co, Chartered Accountants

Business Consultants and Registered Auditors
Authorised to carry on Investment Business
in the Republic of Ireland and regulated for
a range of Investment Business activities in
the United Kingdom and registered to carry
on audit work by the Institute of Chartered
Accountants in Ireland.

M B McGrady & Co is the trading name
of Rathmore House Limited, a registered
Northern Ireland Company, Registration
Number NI 601538. Registered address as
per above Downpatrick office.

comprehensive record of all the matters arising, and in particular we cannot be held responsible for reporting all risks in your business or all internal control weaknesses. This report has been prepared solely for your use and should not be quoted in whole or in part without our prior written consent. No responsibility to any third party is accepted as the report has not been prepared for, and is not intended for, any other purpose.

We are grateful to all the management and staff of **North Down & Ards Women's Aid** and **Baxterworld** for the co-operation we received during our work, which is an important element in achieving our objective of an economical and effective audit.

If you have any queries relating to the matters raised in this letter, please do not hesitate to contact us.

Yours sincerely

A handwritten signature in black ink, appearing to be 'MB McGrady', written in a cursive style.

For and on behalf of
MB McGrady & Co

NORTH DOWN & ARDS WOMEN'S AID

Year Ended 31st March 2024

**REPORT TO THOSE CHARGED WITH
GOVERNANCE**

Section A:

Detailed below for your consideration are a number of **significant** internal control and other observations and recommendations which require your immediate attention.

Observation	Recommendation	Management response
Significant Deficiencies in Internal Control – require immediate attention		
1. None noted		
Other significant matters noted during the audit – require immediate attention		
1. None noted		

Section B:

Detailed below for your consideration are a number of other internal control and observations and recommendations designed to strengthen business control and improve operating efficiency.

Observation	Recommendation	Management's response
Status of Prior Period Recommendations		
1. See below.		
Internal Control Weaknesses		
1. Staff Expenses are not reviewed or authorised by the Board. 2. Credit card statements are not reviewed by Trustees. 3. Petty cash is not subject to randomised spot checks.	The absence of a Finance Manager means that a separate review or authorisation by management is not occurring. However, it is normal best practice for the Trustees (normally the Treasurer) to perform random or occasional checks on staff expense claims to ensure claims are appropriate and to reduce the risk of fraud.	
Financial Reporting Issues		
1. A legacy bank account with AIB has been identified.	We identified this account during the 2022-23 and it is still open although we have not been provided a bank	

Observation	Recommendation	Management's response
	statement to confirm the closing balance (deemed to be £0.98). Unattended accounts present a fraud risk and we again recommend NDAWA close this account at first opportunity.	
Unexpected Issues that affected the Statutory Audit Process		
1. None noted		
Uncorrected Misstatements or Errors noted during the audit		
1. Total of uncorrected misstatements totals £1,536 which is wholly immaterial.	None	
Regulatory or Legal issues noted during the audit – Independent legal advice may be required to be obtained		
1. none noted		
Other Matters		
1. NDAWA have been unable to recruit a Finance Manager	Whilst a temporary solution has been implemented (using Baxterworld bookkeeping services for the rest of the 24-25 financial year), we reiterate the importance of a Finance Manager to ensure appropriate segregation of duties in finance processes, including reviews and authorisations.	
2. To date, new trustees have not completed any specific governance training.	We recommend that all trustees (but particularly those who are serving on their first Board) undertake appropriate training on the roles and responsibilities of Those Charged With Governance of a charity.	

Accounts

Company registration number: NI031238

Charity registration number: NIC106118

North Down & Ards Women's Aid

(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
BT9 6GH

North Down & Ards Women's Aid

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North Down & Ards Women's Aid

Reference and Administrative Details

Trustees	Jennifer Gill Jenna Lowry Jennifer Susan Ferguson Claire Louise Best Mrs Natalie Kathryn Swift (appointed 6 February 2023) Mrs Victoria Crooks (appointed 7 February 2023) Arleen Elliott (appointed 25 September 2023) Emma Louise Kelly (Resigned 23 June 2023) Lindsay Anne Adams (Resigned 5 June 2023) Kathryn Strawbridge (appointed 5 September 2022 and Resigned 12 May 2023) Leona Solan-Cairnduff (Resigned 12 May 2023) Lisa Armstrong (Resigned 12 May 2023)
Chief Executive Officer	Mrs Emalyn Turkington
Principal Office	18 Bingham Street Bangor BT20 5DW
Registered Office	18 Bingham Street Bangor BT20 5DW The charity is incorporated in Northern Ireland.
Company Registration Number	NI031238
Charity Registration Number	NIC106118
Bankers	Bank of Ireland 82A Main Street Bangor BT20 4AG
Auditor	M.B. McGrady & Co Chartered Accountants & Registered Auditors Suite 2B Cadogan House 322 Lisburn Road Belfast BT9 6GH

North Down & Ards Women's Aid

Strategic Report for the Year Ended 31 March 2023

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 (FRS 102) (effective 1 January 2015).

Overview

North Down and Ards Women's Aid (NDAWA) was established in 1982 and is the lead agency supporting women, young people and children subjected to domestic and sexual violence/abuse. NDAWA is one of eight local groups providing services to North Down, Holywood, Conlig, Newtownards, Ards Peninsula, Dundonald, Comber, Killinchy and Killyleagh. (Ards and North Down Borough Council area).

NDAWA provides a wide range of direct services including emergency accommodation and crisis support, community-based support, individually tailored safety planning and support planning, court support, accompaniment to appointments and prevention services. We have an extensive support programme for children and young people comprising art workshops, individual and group work sessions. This service is a multi-disciplinary agency approach working in partnership with five other partner organisations.

Ethos

Our strong ethos is based upon our working premise of *for women, with women, by women* which is inherent in our service development and delivery.

Vision

Our vision for the 21st century is the elimination of domestic abuse.

Core Aims

- Provide temporary refuge to women and their children suffering emotional, mental, physical or sexual abuse within their home;
- Encourage the woman to take control of her own future, whether this involves returning home or beginning an independent life;
- Recognise and care for the emotional needs of the children involved;
- Offer support and advice to any women who asks for it, whether or not she is living in a refuge, and to offer supportive aftercare to women leaving the refuge; and
- Educate and inform the public, the media, the courts, social services and other agencies, always mindful of the fact that abused women are a direct result of the general position of our society.

North Down & Ards Women's Aid

Strategic Report for the Year Ended 31 March 2023

Strategic Focus for 2022-2024

1. Development and delivery of quality services - We aim to provide a responsive, supportive and innovative range of services to women and children at risk of domestic violence.
2. The provision of fit for purpose facilities - We aim to develop fit for purpose facilities that service our needs and the needs of women and children.

Strategic objectives

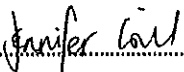
Staff - Ensure that the right staff, who have the right skills are in the right places at the right times.

Systems - To have a fit for purpose communication and management and financial information systems to improve connection with clients and key stakeholders.

Structure - To have fit for purpose staffing structure to support the delivery of this strategic plan and associated business priorities.

Finance - To be able to service what we want to do within this plan with the financial resources that we have and those that we generate through our own endeavours.

The strategic report was approved by the trustees of the charity on 19 December 2023 and signed on its behalf by:

......

Jennifer Gill
Trustee

North Down & Ards Women's Aid

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 2023.

Significant Activities

Current Context

In the twelve months from 1 April 2022 to 31 March 2023 there were 32,875 reported domestic abuse incidents across Northern Ireland.

Within the same twelve months the number of reported domestic abuse crimes reached 22,343.

There were 17 domestic abuse incidents and 12 domestic abuse crimes per 1,000 population. 6 of the 11 policing districts showed a decrease in the number of domestic abuse incidents while 8 policing districts showed an increase in the number of domestic abuse crimes.

In 2022/23, Ards and North Down policing district recorded 2,259 domestic abuse incidents and 1,456 domestic abuse crimes.

The above figures demonstrate the need for NDAWA's continuing services provision within the Ards and North Down Borough Council area. The focus of NDAWA's work during 2022/23 following the Strategic Focus 2022-2024 has been:

1. Service Provision
2. Policy and Campaigning
3. Partnership Working

In 2022/23, NDAWA had an increase in staff which included a new CEO, a Young Women's Worker, Group Facilitator, and an Older Women's Worker. By the end of March 2023, we had a staff team of 16, this was an increase from a team of 10 in the last financial year.

1. Service Provision

Refuge accommodation

Occupancy during 2022/23 has remained in high demand. 40 women and 8 children required refuge accommodation in the North Down and Ards area. NDAWA and Choice Ireland Housing Association are continuing to work closely to identify a new location for a new refuge that will meet the demands for Refuge services. Under consideration are a number of models of crisis accommodation. All women residing in Refuge were supported during their stays with accompaniment, advocacy, court support, individually tailored support plans and safety plans, and resettlement support.

NDAWA and Choice Ireland Housing Association are continuing to work closely to identify a new location for a new refuge that will meet the demands for Refuge services. Under consideration are a number of models of crisis accommodation. All women residing in Refuge were supported during their stays with accompaniment, advocacy, court support, individually tailored support plans and safety plans, and resettlement support.

Floating Support

This service provides support to women affected by domestic abuse residing in the community. During 2022/23 NDAWA received 518 referrals for the Floating Support services, this was an increase of 5.5% from the last financial year. 2022/23 has still proved a challenging year for the Floating Support service, due to the increased number of referrals and recruitment only starting to be resolved towards the end of 2022/23.

There were 227 PSNI referrals to NDAWA in 2022/23, making this the highest referral source, with self-referrals being the second highest at 222.

North Down & Ards Women's Aid

Trustees' Report

Young Women's Project

The aim of the Young Women's Worker was to meet the needs of an increase in referrals to North Down & Ards Women's Aid (NDAWA) of young women in the community, aged 18-30 years old. Since the Young Women's Worker started in November 2022 to March 2023 she has worked with 33 women.

The Young Women's Worker identified the need within NDAWA to increase our online presence on social media channels. From January 2023, she has increased the reach on the NDAWA Facebook page, visits to the Facebook page increased and there was a growth in followers' engagement. There was also an increase on Instagram followers.

Older Women's Worker

There was an identified need for an Older Women's Worker within North Down & Ards Women's Aid. The part time Older Women's Worker started in November 2022 and has worked with 15 women within the 2022/23 year, with an age range from 60 to 85 years old.

Journey to Freedom (J2F)

The J2F support group is a major component of NDAWA's wrap-around services and is available to women both in Refuge and Floating Support. The aim of the Journey to Freedom group is to provide a safe and supportive group process to enable women to explore their experiences of domestic abuse and to empower them to move on. In the year 2022/23, 23 women were referred to the Journey to Freedom group, 16 registered and 13 women completed both groups. Overall, we delivered 36 sessions to the Bangor and Newtownards group.

Women attending the Journey to Freedom group have benefited from specialist support provided by the group facilitators around the dynamics of domestic abuse, the impact this has had on them, and rebuilding their lives.

Evaluation feedback from women who attended and completed the sessions:

"That I am not alone, that there are other women going through similar and worse than myself. It's good to talk to others for perspective and it's better to educate myself on warning signs and the many different types of abuse."

"That I am strong, I can be assertive, that I will suit myself and suit my girl's needs. I will fight for what is best."

Following on from the Journey to Freedom (J2F) group, we offered women who had completed J2F to attend a 6-week personal development group from February-March 2023. This group included sessions on thoughts, feelings & behaviours, unwritten rules in society, self-care and strategies for women to help move on. 8 women were able to attend this group.

Security Project (funded by the Homeless Prevention Fund)

In partnership working with Radius Connect 24, we were able to provide women with a silent alarm which if activated, will automatically contact the PSNI and will record all noise. From November 2022 to March 2023, 14 women were identified as high risk to domestic abuse and referred to Radius Connect 24 to have the silent alarm installed in their home. By helping these women stay in their homes safely, it helped reduce their level of fear in their own home, less likely to become isolated, which can happen if they must leave their home and support network. Helping financially with their security also contributed to putting less pressure on our already stretched homeless accommodation providers.

Feedback from women who received Radius Connect 24:

"Radius 24 were so helpful fitting my alarm and panic button in my house. The man showed me how it worked, and we did a trial run which also helped my emergency contact understand how the whole process worked. Very professional and discreet. Excellent service."

North Down & Ards Women's Aid

Trustees' Report

“The peace of mind Radius Connect 24 has given me is invaluable. Just knowing that I have a quick and quiet way to call for help if I need it is amazing. I've even worn the wrist band out so that when I come home in the dark, I am not as anxious about getting from the car to the house.”

One Stop Shop (funded by Ards & North Down PCSP)

At the start of 2022/23, NDAWA held a One Stop Shop service once a month (the last Tuesday of each month). This service operates as a drop-in (no appointment) from 10am-12pm. However, towards the end of January 2023, there was a recognised need identified for the One Stop Shop to be increased again to meeting twice a month. In February and March 2023, the One Stop Shop met every 2nd and 4th Tuesday of the month.

The One Stop Shop takes a multi-disciplinary agency approach to providing support, safety planning, additional resources, and information to victims of domestic violence. NDAWA works closely in partnership with PSNI, Crime Prevention Officer, NIHE, Community Advice teams and Solicitors from law firms across the Ards and North Down communities. Each partner has committed to provide a staff member to attend each One Stop Shop session. A creche is also provided to enable victims to have the opportunity to speak confidentially to all agency staff members.

The One Stop Shop provided 17 support sessions in 2022/23, benefiting 57 women who attended and extended support to 76 children through these women receiving support. 72% of the women who attended the One Stop Shop received legal advice from the solicitor in attendance, 45% received support from a Women's Aid Worker, 33% received benefit advice from Community Advice Ards & North Down, 26% reached out to either the PSNI or Crime Prevention Officer for information and 19% received housing information from the NIHE.

Children's Services

Children's Services provide a wide range of support programmes to children and young people whose mothers are engaged in services. Children Service's staff provide art workshops - all ages (both individual families and group settings), Helping Hands programme (ages 5-11), Transformers group programmes (ages 8-12 years) Teenage Transformers (13-17 years), and one-to one sessions as appropriate for teenagers.

Children and young people's outings/parties take place each year at Christmas, Easter, summer holidays, and Halloween.

During 2022/23 there were 36 children & young people engaged in art workshops, 21 children and their mothers engaged in Helping Hands, 16 young people engaged in Transformers and Teenage Transformers.

Additionally, there were 35 support sessions held for children in both the community/resource centre settings.

In 2022/23 the Children's Services Team started a new service for mums on the NDAWA waiting list who have children are between 0-4 years old. Since The First Step (0-4 years old) project started, the team have delivered 46 sessions, including 9 women and 11 children.

Children and young people residing in refuge with their mother during 2022/23 were able to participate in playroom activities, support with homework and age-appropriate arts and crafts activities. There were 31 children and young people in refuge and 542 sessions facilitated in refuge.

North Down & Ards Women's Aid

Trustees' Report

2. Policy & Campaigning

In 2022/23 alongside Bangor Foodbank & Community Support and Ards Foodbank, NDAWA was one of the Mayor's Charities. Throughout the year, NDAWA organised and attended events to raise money for the Mayor's Charities and raise awareness about NDAWA services. The events throughout the year included Charity quizzes, Charity collections in Asda and Tesco, Bangor and Ards Christmas Tree light switch on, Mayor's dinner in Bangor Town Hall, and meeting Princess Anne at Bangor Town Hall.

The Ladies Captain at Carnalea Golf Club appointed NDAWA as her charity of the year. This involved attending different events at the golf club to discuss NDAWA services. It was a privilege to be chosen as their charity and in 2022/23 they raised £3,100.00 for NDAWA.

NDAWA celebrated their 40th Birthday in October 2022 by holding an '80s Event' at Carnalea Golf Club. This was a celebration event attended by staff, volunteers, women supported by NDAWA and other agencies to raise money for NDAWA services and promote NDAWA services.

NDAWA works closely in collaboration with Women's Aid Federation Northern Ireland and the other seven local Women's Aid groups to provide a regional perspective in campaigning on a number of relevant issues.

'Hear My Voice, Hear Her Voice, Hear Our Voice: The Creative Work of Survivors of Domestic Abuse' was launched in local libraries in Northern Ireland, Bangor library was one of nine libraries across NI that displayed the 'Hear Her Voice' exhibition, produced by WAFNI, over the 16 Days of Action from 25th November ending on 10th December 2022. 'Hear Her Voice' was the creative expressions of 91 survivors of domestic abuse from across NI. They shared their stories through art, creative writing, photography and song. Their voices challenged the behaviours of the perpetrator and the institutions that allow those behaviours to continue.

WAFNI 'Unlock the Funding' campaign that ran from 25th November - 10th December 2022 during the 16 Days of Action. This was a regional campaign stating the 'chronic underfunding' in Northern Ireland and how it predates the collapse of Stormont, however the situation was still being exasperated by the lack of a functioning Executive.

NDAWA staff and volunteers participated in their '16 Days of Actions' campaign by 'virtually' climbing Mount Kilimanjaro. This was to raise money for NDAWA, but also raise awareness for the elimination of violence against women and girls. The 16 Days of Activism against Gender-Based Violence is an annual international campaign that kicked off on 25th November, the International Day for the Elimination of Violence against Women, and runs until 10th December 2022, Human Rights Day. NDAWA raised £2,251.00 to go towards the Mayor's Charities.

NDAWA attended the International Women's Day Rally in Belfast on Saturday 4th March 2023. International Women's Day is a global holiday celebrated annually on March 8th as a focal point in the women's rights movement, bringing attention to issues such as gender equality, reproductive rights, and violence and abuse against women.

3. Partnership Working

NDAWA continues to work in partnership with a number of organisations and agencies, primarily within the North Down and Ards area. One successful example of partnership working is the One Stop Shop project. Without strong partnerships, this project would not be successful. During 2022/23, the One Stop Shop project provided women with direct support and signposting to five additional organisations (PSNI, Crime Prevention, CAAND, NIHE, and a variety of solicitors' firms).

North Down & Ards Women's Aid

Trustees' Report

We work in partnership with NIHE, Social Services, Sure Start, PSNI, Ards & North Down PCSP, as well as other Women's Aid groups. We continue to sit on the Multi Agency Risk Assessment Conference, (MARAC), panel to provide services to high-risk victims. NDAWA staff are now trained as panel members on the Domestic Homicide Reviews in Northern Ireland. NDAWA chair the Ards subgroup for the South Eastern Domestic & Sexual Violence Partnership that meets quarterly and discusses different ways to raise awareness about domestic abuse between agencies and service users.

Surestart Ards: The Voice Project

In partnership with Surestart Ards, NDAWA co-facilitated The Voice project. The Voice is a ten-week psycho-educational programme for adults addressing domestic violence, coercive control and the behaviours that create the dynamic of intimate partner relationship abuse. It supports victims to identify the broad spectrum of abusive behaviours, the process of dismantling that a victim goes through and the significant impact of such traumatic experiences. In 2022/23, The Voice project delivered 2 programmes to women who used both Surestart and NDAWA services.

Surestart Ards Management Committee

NDAWA sit on the Surestart Ards Management Committee with the aim to provide leadership and oversee management of the Surestart Ards including strategic planning, financial accountability, governance and outcomes.

Future Plans for 2023/2024

The focus for the 2023/24 year is strategic growth. With the implementation of the new strategic plan, the organisation is focusing on increasing the level of funding both from current funders and by identifying new income streams.

Recruitment is a priority for 2023/24 with the aim of recruiting for the Rural Support Worker (through Nationwide funding), plus maximise staff in both the floating Support Team and Refuge, neither have full staff numbers.

NDAWA also commit to the following throughout the 2023/24 year:

- Continue to consult via focus groups with women, children and young people using NDAWA services to inform practice and ensure the continuation of quality service provision;
- Increase public understanding of NDAWA services and support available throughout the Ards and North Down Borough Council area;
- Participate in Local Partnerships in supporting awareness raising of domestic and sexual violence and abuse within our local area;
- Support staff members to access and participate in relevant education and training in the field of domestic and sexual violence and abuse;
- To ensure that NDAWA staffing structure meets the requirements of all Funders;
- To ensure that NDAWA continues to remain financially sustainable; and
- To develop a new NDAWA Strategy for 2025 onwards.

North Down & Ards Women's Aid

Trustees' Report

Financial review

Income in the year was £557,020 and expenditure totalled £543,325 giving a surplus of £13,695. Total funds held at 31st March 2023 were £661,772. £231,388 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 £347,476 at the close of the period.

Policy on reserves

NDAWA maintains a prudent level of reserves to enable the organisation to manage financial risk and deliver on our commitments. The objective is that the organisation would be able to carry on its work, even if faced with a combination of difficult circumstances, and have the time to adjust its strategy to meet these changing circumstances. Our reserves policy is set therefore to ensure that there is no disruption to our services at short notice, due to a lack of funds, an unforeseen reduction in income or an increase in expenditure, while at the same time ensuring that reserves are no higher than necessary and not retained longer than required. This gives time in the event of a drop in funding, to seek alternative funds, restructure and cut costs whilst continuing to provide current services.

The charity's policy is to retain a level of free reserves, which matches the needs of the organisation, with the special provisions of Part 15 of the Companies Act 2006, both at the current time and in the foreseeable future. The reserves required should be sufficient to meet committed grant expenditure, personnel and overheads for a period equivalent to six months annual expenditure. The charity will continue to monitor compliance with this policy on a regular basis and the Board of Directors will review the appropriateness of the policy annually. At year ended 31st March 2023 free reserves available amounted to the equivalent of almost 7.5 months' annual expenditure.

Principal funding sources

Aside from donations from private individuals and local businesses, the principle funding sources for the charity are from grant making bodies and contract income from SHSCT and NIHE Supporting People. The charity recognizes the increased necessity to work in partnership and collaboration with other agencies to secure future funding. All funds received are detailed within this report.

Going concern

The directors 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 to develop a longer term strategy to support victims of domestic violence.

Structure, governance and management

Nature of governing document

North Down & Ards Women's Aid is a Company limited by guarantee and controlled by its Memorandum and Articles. It is registered as a charity with the Charities Commission for NI and with HMRC. The Board of Directors of North Down and Ards Women's Aid (NDAWA) meets on a monthly basis. It is responsible for the strategic direction of the organisation and oversees the management of the organisation. The day-to-day management and operation of activities are carried out by a team of staff, led by the C.E.O and the Senior Management Team, who also report to the Board of Directors. Directors are appointed according to the specific skills required by the organisation to fulfil its responsibilities as outlined in its Strategic Plan and are ratified on a yearly basis at the AGM.

North Down & Ards Women's Aid

Trustees' Report

Recruitment and appointment of trustees

It is an underpinning requirement that members of the Board of Directors have commitment to and an understanding of the ethos, aims and values of NDAWA. Specific skills may be required and with this in mind, new Directors are attracted by word of mouth. The new Director is then invited to attend the regular meetings and would become a full company Director after being elected at the next AGM.

Induction and training of trustees

There is an induction pack which includes roles and responsibilities for new Directors. A training and induction programme is also put in place.

Affiliation

NDAWA are affiliated with Women's Aid Federation NI and the Women's Aid Forum meet on a monthly basis to discuss issues affecting all Women's Aid groups. It is also an opportunity to share best practice and local information.

Decision making process

The governing body of NDAWA is the Board of Directors who are responsible for the strategic direction of the organisation and oversee the management of the organisation. The day-to-day management and the operation of the activities is carried out by a staff team, led by the CEO who reports regularly to the Board. If there are any issues outside the day-to-day running of the organisation, then an extra-ordinary meeting is arranged.

Objectives of the Charity

The aims of NDAWA have been encapsulated in the following mission statement:

"Our vision for the future is to see a time when the voices of women, children and young people living with domestic violence are heard, understood, where information and support is locally available. Where the community in which we live is a safe and healthy place and where domestic violence no longer exists."

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 use of financial derivatives is governed by the charity's policies approved by the Board of Directors, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

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.

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

North Down & Ards Women's Aid

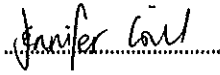
Trustees' Report

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity 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.

The annual report was approved by the trustees of the charity on 19 December 2023 and signed on its behalf by:



.....
Jennifer Gill
Trustee

North Down & Ards Women's Aid

Statement of Trustees' Responsibilities

The trustees (who are also the directors of North Down & Ards Women's Aid 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.

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.

Approved by the trustees of the charity on 19 December 2023 and signed on its behalf by:



.....
Jennifer Gill
Trustee

North Down & Ards Women's Aid

Independent Auditor's Report to the Members of North Down & Ards Women's Aid

Opinion

We have audited the financial statements of North Down & Ards Women's Aid (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.

North Down & Ards Women's Aid

Independent Auditor's Report to the Members of North Down & Ards Women's Aid

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 course of 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.

Opinion 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 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 12], the trustees (who are also directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

North Down & Ards Women's Aid

Independent Auditor's Report to the Members of North Down & Ards Women's Aid

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.

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 auditor's 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.

North Down & Ards Women's Aid

Independent Auditor's Report to the Members of North Down & Ards Women's Aid

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.
- 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.

North Down & Ards Women's Aid

Independent Auditor's Report to the Members of North Down & Ards Women's Aid

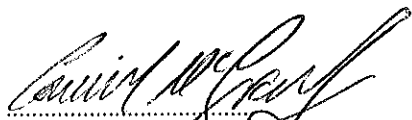
There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance 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. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters 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
BT9 6GH

Date: 20/12/23.

North Down & Ards Women's Aid

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 £
Income and Endowments from:					
Donations and legacies	3	24,931	-	24,931	23,583
Charitable activities	4	7,636	524,176	531,812	505,826
Investment income	5	277	-	277	71
Total Income		<u>32,844</u>	<u>524,176</u>	<u>557,020</u>	<u>529,480</u>
Expenditure on:					
Raising funds		(4,751)	(48)	(4,799)	(286)
Charitable activities	6	<u>(41,007)</u>	<u>(497,519)</u>	<u>(538,526)</u>	<u>(483,372)</u>
Total Expenditure		<u>(45,758)</u>	<u>(497,567)</u>	<u>(543,325)</u>	<u>(483,658)</u>
Net (expenditure)/income		(12,914)	26,609	13,695	45,822
Transfers between funds		<u>18,664</u>	<u>(18,664)</u>	<u>-</u>	<u>-</u>
Net movement in funds		5,750	7,945	13,695	45,822
Reconciliation of funds					
Total funds brought forward		<u>341,726</u>	<u>223,443</u>	<u>565,169</u>	<u>519,347</u>
Total funds carried forward	17	<u>347,476</u>	<u>231,388</u>	<u>578,864</u>	<u>565,169</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2022 £	
Income and Endowments from:					
Donations and legacies	3	23,583	-	23,583	
Charitable activities	4	321	505,505	505,826	
Investment income	5	71	-	71	
Total Income		<u>23,975</u>	<u>505,505</u>	<u>529,480</u>	
Expenditure on:					
Raising funds		2	(288)	(286)	
Charitable activities	6	<u>(9,433)</u>	<u>(473,939)</u>	<u>(483,372)</u>	
Total Expenditure		<u>(9,431)</u>	<u>(474,227)</u>	<u>(483,658)</u>	
Net income		14,544	31,278	45,822	
Transfers between funds		<u>19,664</u>	<u>(19,664)</u>	<u>-</u>	
Net movement in funds		34,208	11,614	45,822	
Reconciliation of funds					
Total funds brought forward		<u>307,518</u>	<u>211,829</u>	<u>519,347</u>	
Total funds carried forward	17	<u>341,726</u>	<u>223,443</u>	<u>565,169</u>	

North Down & Ards Women's Aid

**Statement of Financial Activities for the Year Ended 31 March 2023
(Including Income and Expenditure Account and Statement of Total Recognised Gains
and Losses)**

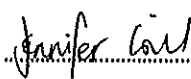
All of the charity's activities derive from continuing operations during the above two periods. The funds breakdown for 2023 & 2022 is shown in note 17.

North Down & Ards Women's Aid

(Registration number: NI031238)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	12	169,293	148,517
Current assets			
Debtors	13	17,886	28,977
Cash at bank and in hand		<u>556,990</u>	<u>465,447</u>
		574,876	494,424
Creditors: Amounts falling due within one year	14	<u>(82,397)</u>	<u>(17,264)</u>
Net current assets		<u>492,479</u>	<u>477,160</u>
Net assets		<u>661,772</u>	<u>625,677</u>
Funds of the charity:			
Restricted funds		<u>231,388</u>	<u>223,443</u>
Unrestricted income funds			
Unrestricted funds		347,476	341,726
Revaluation reserve	16	<u>82,908</u>	<u>60,508</u>
Total unrestricted funds		<u>430,384</u>	<u>402,234</u>
Total funds	17	<u>661,772</u>	<u>625,677</u>

The financial statements on pages 18 to 34 were approved by the trustees, and authorised for issue on 19 December 2023 and signed on their behalf by:


.....
Jennifer Gill
Trustee

North Down & Ards Women's Aid

Statement of Cash Flows for the Year Ended 31 March 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash income		13,695	45,822
Adjustments to cash flows from non-cash items			
Depreciation	8	9,384	8,106
Investment income	5	<u>(277)</u>	<u>(71)</u>
		22,802	53,857
Working capital adjustments			
Decrease/(increase) in debtors	13	11,091	(4,168)
Increase in creditors	14	<u>65,133</u>	<u>3,208</u>
Net cash flows from operating activities		<u>99,026</u>	<u>52,897</u>
Cash flows from investing activities			
Interest receivable and similar income	5	277	71
Purchase of tangible fixed assets	12	<u>(7,760)</u>	<u>(11,259)</u>
Net cash flows from investing activities		<u>(7,483)</u>	<u>(11,188)</u>
Net increase in cash and cash equivalents		91,543	41,709
Cash and cash equivalents at 1 April		<u>465,447</u>	<u>423,738</u>
Cash and cash equivalents at 31 March		<u><u>556,990</u></u>	<u><u>465,447</u></u>

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

North Down & Ards Women's Aid

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.

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 2015) - (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

North Down & Ards Women's Aid 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 financial statements have been prepared on a going concern basis.

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.

North Down & Ards Women's Aid

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

Grants receivable

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.

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 trustees's 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 £0.01 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

North Down & Ards Women's Aid

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

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
Buildings	2% Straight Line
Fixtures & Fittings	25% Straight Line
Computer Equipment	25% Straight Line
Office Equipment	25% Straight Line

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.

North Down & Ards Women's Aid

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

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.

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.

North Down & Ards Women's Aid

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

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		
	General	Total	Total
	£	2023	2022
		£	£
Donations and legacies;			
Donations from individuals	24,931	24,931	23,583
	<u>24,931</u>	<u>24,931</u>	<u>23,583</u>

4 Income from charitable activities

	Unrestricted funds		
	General	Restricted	
	£	funds	Total
		£	2023
			£
			Total
			2022
			£
Charitable Activities	7,636	524,176	531,812
	<u>7,636</u>	<u>524,176</u>	<u>531,812</u>

5 Investment income

	Unrestricted funds		
	General	Total	Total
	£	2023	2022
		£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	277	277	71
	<u>277</u>	<u>277</u>	<u>71</u>

North Down & Ards Women's Aid

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

6 Expenditure on charitable activities

		Unrestricted funds	Restricted funds	Total 2023	Total 2022
	Note	General £	£	£	£
Charitable Activities		11,869	133,277	145,146	126,079
Depreciation, amortisation and other similar costs		9,384	-	9,384	8,106
Staff costs		6,446	364,242	370,688	337,355
Governance costs	7	13,308	-	13,308	11,832
		<u>41,007</u>	<u>497,519</u>	<u>538,526</u>	<u>483,372</u>
			Activity undertaken directly £	Total 2023 £	Total 2022 £
Employment Costs			370,687	370,687	337,355
Employment Agency Costs			6,630	6,630	16,882
Establishment Costs			56,561	56,561	46,057
Insurance			4,129	4,129	-
Repairs & Maintenance			10,770	10,770	15,285
Office Expenses			21,418	21,418	26,172
Printing, Postage & Stationery			2,313	2,313	2,087
Play Equipment & Materials			6,638	6,638	6,165
Health & Safety			6,044	6,044	-
Cleaning			3,499	3,499	1,970
Sundry & Other Costs			10,478	10,478	4,549
Legal & Professional			-	-	189
Bad Debts			1,308	1,308	1,649
Travel & Subsistence			4,847	4,847	1,264
Advertising & Recruitment			15,311	15,311	3,811
Depreciation			9,384	9,384	8,106
			<u>530,017</u>	<u>530,017</u>	<u>471,541</u>

£45,758 (2022 - £8,005) of the above expenditure was attributable to unrestricted funds and £484,260 (2022 - £463,536) to restricted funds.

In addition to the expenditure analysed above, there are also governance costs of £13,308 (2022 - £11,832) which relate directly to charitable activities. See note 7 for further details.

North Down & Ards Women's Aid

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

7 Analysis of governance and support costs

Support costs allocated to charitable activities

	Governance costs £	Total 2023 £	Total 2022 £
Affiliation Fees	2,200	2,200	2,200
Accountancy Fees	4,056	4,056	4,056
Audit Fees	3,300	3,300	2,400
Legal & Professional Fees	3,752	3,752	3,176
	<u>13,308</u>	<u>13,308</u>	<u>11,832</u>

8 Net incoming/outgoing resources

Net incoming resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	<u>9,384</u>	<u>8,106</u>

9 Trustees remuneration and expenses

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

10 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	308,127	286,348
Social security costs	27,177	24,041
Pension costs	26,512	19,107
Other staff costs	8,872	7,859
	<u>370,688</u>	<u>337,355</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:

	2023 No	2022 No
Average number of employees	<u>14</u>	<u>14</u>

North Down & Ards Women's Aid

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

Contributions to the employee pension schemes for the year totalled £22,486 (2022 - £19,107).

No employee received benefits (excluding employer pension costs) of more than £60,000 during the year.

During the year the charity made the following transactions with key management personnel:

CEO

The CEO received remuneration of £29,956 (2022: £63,307)

Finance Manager

The Finance Manager received remuneration of £48,627 (2022: £37,954)

Service Manager

The Service Manager received remuneration of £41,672 (2022: £7,448)

Childrens Services Co-ordinator

The Childrens Services Co-ordinator received remuneration of £38,109 (2022: £34,081)

The new CEO started in September 2022. Until that point, the Finance manager carried out both roles on a temporary basis. The prior value for the CEO also includes a retirement settlement figure. There was also a gap when there was no Services manager in post.

North Down & Ards Women's Aid

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

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

12 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 April 2022	145,000	104,920	249,920
Revaluations	5,000	-	5,000
Additions	-	7,760	7,760
At 31 March 2023	<u>150,000</u>	<u>112,680</u>	<u>262,680</u>
Depreciation			
At 1 April 2022	14,500	86,903	101,403
Charge for the year	2,900	6,484	9,384
Eliminated on revaluation	(17,400)	-	(17,400)
At 31 March 2023	<u>-</u>	<u>93,387</u>	<u>93,387</u>
Net book value			
At 31 March 2023	<u>150,000</u>	<u>19,293</u>	<u>169,293</u>
At 31 March 2022	<u>130,500</u>	<u>18,017</u>	<u>148,517</u>

13 Debtors

	2023 £	2022 £
Trade debtors	1,699	2,068
Prepayments	2,131	1,787
Accrued income	<u>14,056</u>	<u>25,122</u>
	<u>17,886</u>	<u>28,977</u>

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	3,038	6,142
Other taxation and social security	14,936	-
Other creditors	57,367	4,666
Accruals	<u>7,056</u>	<u>6,456</u>
	<u>82,397</u>	<u>17,264</u>

North Down & Ards Women's Aid

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

There is £50,000 of deferred income included in the Other Creditors that is for use in future periods.

15 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 £22,486 (2022 - £19,107).

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.

16 Reserves

	Revaluation reserve £	Total £
At 1 April 2022	(60,508)	(60,508)
Other reserve movements	<u>(22,400)</u>	<u>(22,400)</u>
At 31 March 2023	<u>(82,908)</u>	<u>(82,908)</u>

The property held by the charity was revalued in September 2023 and this resulted in an increase in the property's value, which is represented by this revaluation reserve.

North Down & Ards Women's Aid

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

17 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
<i>General</i>					
Unrestricted Income Funds	251,375	32,844	(45,760)	32,733	271,192
<i>Designated</i>					
Pension Shortfall Reserve	30,749	-	-	(14,067)	16,682
Redundancy Reserve	59,602	-	-	-	59,602
	<u>90,351</u>	<u>-</u>	<u>-</u>	<u>(14,067)</u>	<u>76,284</u>
Total Unrestricted funds	<u>341,726</u>	<u>32,844</u>	<u>(45,760)</u>	<u>18,666</u>	<u>347,476</u>
Restricted funds					
Ards & ND PCSP - OSS	-	14,880	(14,960)	80	-
S E H & SC Trust (Childrens Work)	43,058	56,149	(57,811)	-	41,396
Surestart (Childrens Work)	8,942	8,337	(10,607)	-	6,672
Floating Support (NIHE)	27,567	129,736	(118,341)	(6,357)	32,605
Housing Management (NIHE)	28,143	35,297	(37,311)	(6,431)	19,698
Supporting People (NIHE)	33,132	182,307	(177,355)	(5,730)	32,354
Children In Need	3,756	28,504	(30,188)	-	2,072
Probation Board NI - PPRP	-	-	(771)	771	-
Amazon Voucher Donation	-	-	(130)	130	-
NIHE Covid Costs	-	-	(1,755)	1,755	-
NIHE Covid Staffing costs	-	-	(2,565)	2,565	-
Homelss Prevention Fund (NIHE)	324	28,650	(28,984)	10	-
All State NI	-	3,572	(3,548)	-	24
BME - NRPf	-	2,261	(1,337)	-	924
CHNI - Goodwill Grant 2022	-	483	(483)	-	-
Rank Foundation - NI Start Here	-	34,000	(11,419)	-	22,581
Capital Grants	69,992	-	-	(2,900)	67,092
NIHE - PIF Capital	8,529	-	-	(2,559)	5,970
	<u>223,443</u>	<u>524,176</u>	<u>(497,565)</u>	<u>(18,666)</u>	<u>231,388</u>
Total restricted funds	<u>223,443</u>	<u>524,176</u>	<u>(497,565)</u>	<u>(18,666)</u>	<u>231,388</u>
Total funds	<u>565,169</u>	<u>557,020</u>	<u>(543,325)</u>	<u>-</u>	<u>578,864</u>

North Down & Ards Women's Aid

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 £
Unrestricted funds					
<i>General</i>					
Unrestricted Income Funds	183,619	23,975	(9,431)	53,212	251,375
<i>Designated</i>					
Pension Shortfall Reserve	64,297	-	-	(33,548)	30,749
Redundancy Reserve	59,602	-	-	-	59,602
	<u>123,899</u>	<u>-</u>	<u>-</u>	<u>(33,548)</u>	<u>90,351</u>
Total unrestricted funds	<u>307,518</u>	<u>23,975</u>	<u>(9,431)</u>	<u>19,664</u>	<u>341,726</u>
Restricted funds					
Ards & ND PCSP - OSS	-	9,220	(9,220)	-	-
S E H & SC Trust (Childrens Work)	37,147	54,021	(48,110)	-	43,058
Surestart (Childrens Work)	6,928	12,826	(10,812)	-	8,942
Floating Support (NIHE)	26,123	120,714	(119,270)	-	27,567
Housing Management (NIHE)	18,314	34,823	(26,511)	1,517	28,143
Supporting People (NIHE)	43,698	169,629	(162,593)	(17,602)	33,132
Children In Need	-	29,560	(25,284)	(520)	3,756
CHNI - Goodwill Grant 2021	-	615	(615)	-	-
Probation Board NI - PPRP	-	3,000	(1,025)	(1,975)	-
Amazon Voucher Donation	447	-	(447)	-	-
Comic Relief - Covid Fund	6,280	10,000	(15,971)	(309)	-
NIHE Covid Costs	-	4,030	(2,513)	(1,517)	-
NIHE Covid Staffing costs	-	-	(17,602)	17,602	-
Hear Her Voice (WAFNI)	-	12,000	(645)	(11,355)	-
Homeless Prevention Fund (NIHE)	-	19,000	(18,676)	-	324
Special Recognition Payment (NIHE)	-	6,592	(5,693)	(899)	-
Capital Grants	72,892	-	-	(2,900)	69,992
NIHE - PIF Capital	-	19,474	(9,239)	(1,706)	8,529
	<u>211,829</u>	<u>505,504</u>	<u>(474,226)</u>	<u>(19,664)</u>	<u>223,443</u>
Total restricted funds	<u>211,829</u>	<u>505,504</u>	<u>(474,226)</u>	<u>(19,664)</u>	<u>223,443</u>
Total funds	<u>519,347</u>	<u>529,479</u>	<u>(483,657)</u>	<u>-</u>	<u>565,169</u>

North Down & Ards Women's Aid

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

18 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	General £	£	£
Tangible fixed assets	96,230	73,063	169,293
Current assets	416,551	158,325	574,876
Current liabilities	(82,397)	-	(82,397)
Total net assets	<u>430,384</u>	<u>231,388</u>	<u>661,772</u>

19 Analysis of net funds

	At 1 April 2022 £	Cash flow £	At 31 March 2023 £
Cash at bank and in hand	465,447	91,543	556,990
Net debt	<u>465,447</u>	<u>91,543</u>	<u>556,990</u>

20 Related party transactions

There were no related party transactions in the year.

NORTH DOWN & ARDS WOMEN'S AID

Northern Ireland - Charity number 106118

Annual report

Company registration number: NI031238

Charity registration number: NIC106118

North Down & Ards Women's Aid

(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
BT9 6GH

North Down & Ards Women's Aid

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North Down & Ards Women's Aid

Reference and Administrative Details

Trustees	Jennifer Gill Jenna Lowry Jennifer Susan Ferguson Claire Louise Best Mrs Natalie Kathryn Swift (appointed 6 February 2023) Mrs Victoria Crooks (appointed 7 February 2023) Arleen Elliott (appointed 25 September 2023) Emma Louise Kelly (Resigned 23 June 2023) Lindsay Anne Adams (Resigned 5 June 2023) Kathryn Strawbridge (appointed 5 September 2022 and Resigned 12 May 2023) Leona Solan-Cairnduff (Resigned 12 May 2023) Lisa Armstrong (Resigned 12 May 2023)
Chief Executive Officer	Mrs Emalyn Turkington
Principal Office	18 Bingham Street Bangor BT20 5DW
Registered Office	18 Bingham Street Bangor BT20 5DW The charity is incorporated in Northern Ireland.
Company Registration Number	NI031238
Charity Registration Number	NIC106118
Bankers	Bank of Ireland 82A Main Street Bangor BT20 4AG
Auditor	M.B. McGrady & Co Chartered Accountants & Registered Auditors Suite 2B Cadogan House 322 Lisburn Road Belfast BT9 6GH

North Down & Ards Women's Aid

Strategic Report for the Year Ended 31 March 2023

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 (FRS 102) (effective 1 January 2015).

Overview

North Down and Ards Women's Aid (NDAWA) was established in 1982 and is the lead agency supporting women, young people and children subjected to domestic and sexual violence/abuse. NDAWA is one of eight local groups providing services to North Down, Holywood, Conlig, Newtownards, Ards Peninsula, Dundonald, Comber, Killinchy and Killyleagh. (Ards and North Down Borough Council area).

NDAWA provides a wide range of direct services including emergency accommodation and crisis support, community-based support, individually tailored safety planning and support planning, court support, accompaniment to appointments and prevention services. We have an extensive support programme for children and young people comprising art workshops, individual and group work sessions. This service is a multi-disciplinary agency approach working in partnership with five other partner organisations.

Ethos

Our strong ethos is based upon our working premise of *for women, with women, by women* which is inherent in our service development and delivery.

Vision

Our vision for the 21st century is the elimination of domestic abuse.

Core Aims

- Provide temporary refuge to women and their children suffering emotional, mental, physical or sexual abuse within their home;
- Encourage the woman to take control of her own future, whether this involves returning home or beginning an independent life;
- Recognise and care for the emotional needs of the children involved;
- Offer support and advice to any women who asks for it, whether or not she is living in a refuge, and to offer supportive aftercare to women leaving the refuge; and
- Educate and inform the public, the media, the courts, social services and other agencies, always mindful of the fact that abused women are a direct result of the general position of our society.

North Down & Ards Women's Aid

Strategic Report for the Year Ended 31 March 2023

Strategic Focus for 2022-2024

1. Development and delivery of quality services - We aim to provide a responsive, supportive and innovative range of services to women and children at risk of domestic violence.
2. The provision of fit for purpose facilities - We aim to develop fit for purpose facilities that service our needs and the needs of women and children.

Strategic objectives

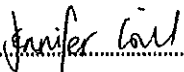
Staff - Ensure that the right staff, who have the right skills are in the right places at the right times.

Systems - To have a fit for purpose communication and management and financial information systems to improve connection with clients and key stakeholders.

Structure - To have fit for purpose staffing structure to support the delivery of this strategic plan and associated business priorities.

Finance - To be able to service what we want to do within this plan with the financial resources that we have and those that we generate through our own endeavours.

The strategic report was approved by the trustees of the charity on 19 December 2023 and signed on its behalf by:

......

Jennifer Gill
Trustee

North Down & Ards Women's Aid

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 2023.

Significant Activities

Current Context

In the twelve months from 1 April 2022 to 31 March 2023 there were 32,875 reported domestic abuse incidents across Northern Ireland.

Within the same twelve months the number of reported domestic abuse crimes reached 22,343.

There were 17 domestic abuse incidents and 12 domestic abuse crimes per 1,000 population. 6 of the 11 policing districts showed a decrease in the number of domestic abuse incidents while 8 policing districts showed an increase in the number of domestic abuse crimes.

In 2022/23, Ards and North Down policing district recorded 2,259 domestic abuse incidents and 1,456 domestic abuse crimes.

The above figures demonstrate the need for NDAWA's continuing services provision within the Ards and North Down Borough Council area. The focus of NDAWA's work during 2022/23 following the Strategic Focus 2022-2024 has been:

1. Service Provision
2. Policy and Campaigning
3. Partnership Working

In 2022/23, NDAWA had an increase in staff which included a new CEO, a Young Women's Worker, Group Facilitator, and an Older Women's Worker. By the end of March 2023, we had a staff team of 16, this was an increase from a team of 10 in the last financial year.

1. Service Provision

Refuge accommodation

Occupancy during 2022/23 has remained in high demand. 40 women and 8 children required refuge accommodation in the North Down and Ards area. NDAWA and Choice Ireland Housing Association are continuing to work closely to identify a new location for a new refuge that will meet the demands for Refuge services. Under consideration are a number of models of crisis accommodation. All women residing in Refuge were supported during their stays with accompaniment, advocacy, court support, individually tailored support plans and safety plans, and resettlement support.

NDAWA and Choice Ireland Housing Association are continuing to work closely to identify a new location for a new refuge that will meet the demands for Refuge services. Under consideration are a number of models of crisis accommodation. All women residing in Refuge were supported during their stays with accompaniment, advocacy, court support, individually tailored support plans and safety plans, and resettlement support.

Floating Support

This service provides support to women affected by domestic abuse residing in the community. During 2022/23 NDAWA received 518 referrals for the Floating Support services, this was an increase of 5.5% from the last financial year. 2022/23 has still proved a challenging year for the Floating Support service, due to the increased number of referrals and recruitment only starting to be resolved towards the end of 2022/23.

There were 227 PSNI referrals to NDAWA in 2022/23, making this the highest referral source, with self-referrals being the second highest at 222.

North Down & Ards Women's Aid

Trustees' Report

Young Women's Project

The aim of the Young Women's Worker was to meet the needs of an increase in referrals to North Down & Ards Women's Aid (NDAWA) of young women in the community, aged 18-30 years old. Since the Young Women's Worker started in November 2022 to March 2023 she has worked with 33 women.

The Young Women's Worker identified the need within NDAWA to increase our online presence on social media channels. From January 2023, she has increased the reach on the NDAWA Facebook page, visits to the Facebook page increased and there was a growth in followers' engagement. There was also an increase on Instagram followers.

Older Women's Worker

There was an identified need for an Older Women's Worker within North Down & Ards Women's Aid. The part time Older Women's Worker started in November 2022 and has worked with 15 women within the 2022/23 year, with an age range from 60 to 85 years old.

Journey to Freedom (J2F)

The J2F support group is a major component of NDAWA's wrap-around services and is available to women both in Refuge and Floating Support. The aim of the Journey to Freedom group is to provide a safe and supportive group process to enable women to explore their experiences of domestic abuse and to empower them to move on. In the year 2022/23, 23 women were referred to the Journey to Freedom group, 16 registered and 13 women completed both groups. Overall, we delivered 36 sessions to the Bangor and Newtownards group.

Women attending the Journey to Freedom group have benefited from specialist support provided by the group facilitators around the dynamics of domestic abuse, the impact this has had on them, and rebuilding their lives.

Evaluation feedback from women who attended and completed the sessions:

"That I am not alone, that there are other women going through similar and worse than myself. It's good to talk to others for perspective and it's better to educate myself on warning signs and the many different types of abuse."

"That I am strong, I can be assertive, that I will suit myself and suit my girl's needs. I will fight for what is best."

Following on from the Journey to Freedom (J2F) group, we offered women who had completed J2F to attend a 6-week personal development group from February-March 2023. This group included sessions on thoughts, feelings & behaviours, unwritten rules in society, self-care and strategies for women to help move on. 8 women were able to attend this group.

Security Project (funded by the Homeless Prevention Fund)

In partnership working with Radius Connect 24, we were able to provide women with a silent alarm which if activated, will automatically contact the PSNI and will record all noise. From November 2022 to March 2023, 14 women were identified as high risk to domestic abuse and referred to Radius Connect 24 to have the silent alarm installed in their home. By helping these women stay in their homes safely, it helped reduce their level of fear in their own home, less likely to become isolated, which can happen if they must leave their home and support network. Helping financially with their security also contributed to putting less pressure on our already stretched homeless accommodation providers.

Feedback from women who received Radius Connect 24:

"Radius 24 were so helpful fitting my alarm and panic button in my house. The man showed me how it worked, and we did a trial run which also helped my emergency contact understand how the whole process worked. Very professional and discreet. Excellent service."

North Down & Ards Women's Aid

Trustees' Report

“The peace of mind Radius Connect 24 has given me is invaluable. Just knowing that I have a quick and quiet way to call for help if I need it is amazing. I've even worn the wrist band out so that when I come home in the dark, I am not as anxious about getting from the car to the house.”

One Stop Shop (funded by Ards & North Down PCSP)

At the start of 2022/23, NDAWA held a One Stop Shop service once a month (the last Tuesday of each month). This service operates as a drop-in (no appointment) from 10am-12pm. However, towards the end of January 2023, there was a recognised need identified for the One Stop Shop to be increased again to meeting twice a month. In February and March 2023, the One Stop Shop met every 2nd and 4th Tuesday of the month.

The One Stop Shop takes a multi-disciplinary agency approach to providing support, safety planning, additional resources, and information to victims of domestic violence. NDAWA works closely in partnership with PSNI, Crime Prevention Officer, NIHE, Community Advice teams and Solicitors from law firms across the Ards and North Down communities. Each partner has committed to provide a staff member to attend each One Stop Shop session. A creche is also provided to enable victims to have the opportunity to speak confidentially to all agency staff members.

The One Stop Shop provided 17 support sessions in 2022/23, benefiting 57 women who attended and extended support to 76 children through these women receiving support. 72% of the women who attended the One Stop Shop received legal advice from the solicitor in attendance, 45% received support from a Women's Aid Worker, 33% received benefit advice from Community Advice Ards & North Down, 26% reached out to either the PSNI or Crime Prevention Officer for information and 19% received housing information from the NIHE.

Children's Services

Children's Services provide a wide range of support programmes to children and young people whose mothers are engaged in services. Children Service's staff provide art workshops - all ages (both individual families and group settings), Helping Hands programme (ages 5-11), Transformers group programmes (ages 8-12 years) Teenage Transformers (13-17 years), and one-to one sessions as appropriate for teenagers.

Children and young peoples' outings/parties take place each year at Christmas, Easter, summer holidays, and Halloween.

During 2022/23 there were 36 children & young people engaged in art workshops, 21 children and their mothers engaged in Helping Hands, 16 young people engaged in Transformers and Teenage Transformers.

Additionally, there were 35 support sessions held for children in both the community/resource centre settings.

In 2022/23 the Children's Services Team started a new service for mums on the NDAWA waiting list who have children are between 0-4 years old. Since The First Step (0-4 years old) project started, the team have delivered 46 sessions, including 9 women and 11 children.

Children and young people residing in refuge with their mother during 2022/23 were able to participate in playroom activities, support with homework and age-appropriate arts and crafts activities. There were 31 children and young people in refuge and 542 sessions facilitated in refuge.

North Down & Ards Women's Aid

Trustees' Report

2. Policy & Campaigning

In 2022/23 alongside Bangor Foodbank & Community Support and Ards Foodbank, NDAWA was one of the Mayor's Charities. Throughout the year, NDAWA organised and attended events to raise money for the Mayor's Charities and raise awareness about NDAWA services. The events throughout the year included Charity quizzes, Charity collections in Asda and Tesco, Bangor and Ards Christmas Tree light switch on, Mayor's dinner in Bangor Town Hall, and meeting Princess Anne at Bangor Town Hall.

The Ladies Captain at Carnalea Golf Club appointed NDAWA as her charity of the year. This involved attending different events at the golf club to discuss NDAWA services. It was a privilege to be chosen as their charity and in 2022/23 they raised £3,100.00 for NDAWA.

NDAWA celebrated their 40th Birthday in October 2022 by holding an '80s Event' at Carnalea Golf Club. This was a celebration event attended by staff, volunteers, women supported by NDAWA and other agencies to raise money for NDAWA services and promote NDAWA services.

NDAWA works closely in collaboration with Women's Aid Federation Northern Ireland and the other seven local Women's Aid groups to provide a regional perspective in campaigning on a number of relevant issues.

'Hear My Voice, Hear Her Voice, Hear Our Voice: The Creative Work of Survivors of Domestic Abuse' was launched in local libraries in Northern Ireland, Bangor library was one of nine libraries across NI that displayed the 'Hear Her Voice' exhibition, produced by WAFNI, over the 16 Days of Action from 25th November ending on 10th December 2022. 'Hear Her Voice' was the creative expressions of 91 survivors of domestic abuse from across NI. They shared their stories through art, creative writing, photography and song. Their voices challenged the behaviours of the perpetrator and the institutions that allow those behaviours to continue.

WAFNI 'Unlock the Funding' campaign that ran from 25th November - 10th December 2022 during the 16 Days of Action. This was a regional campaign stating the 'chronic underfunding' in Northern Ireland and how it predates the collapse of Stormont, however the situation was still being exasperated by the lack of a functioning Executive.

NDAWA staff and volunteers participated in their '16 Days of Actions' campaign by 'virtually' climbing Mount Kilimanjaro. This was to raise money for NDAWA, but also raise awareness for the elimination of violence against women and girls. The 16 Days of Activism against Gender-Based Violence is an annual international campaign that kicked off on 25th November, the International Day for the Elimination of Violence against Women, and runs until 10th December 2022, Human Rights Day. NDAWA raised £2,251.00 to go towards the Mayor's Charities.

NDAWA attended the International Women's Day Rally in Belfast on Saturday 4th March 2023. International Women's Day is a global holiday celebrated annually on March 8th as a focal point in the women's rights movement, bringing attention to issues such as gender equality, reproductive rights, and violence and abuse against women.

3. Partnership Working

NDAWA continues to work in partnership with a number of organisations and agencies, primarily within the North Down and Ards area. One successful example of partnership working is the One Stop Shop project. Without strong partnerships, this project would not be successful. During 2022/23, the One Stop Shop project provided women with direct support and signposting to five additional organisations (PSNI, Crime Prevention, CAAND, NIHE, and a variety of solicitors' firms).

North Down & Ards Women's Aid

Trustees' Report

We work in partnership with NIHE, Social Services, Sure Start, PSNI, Ards & North Down PCSP, as well as other Women's Aid groups. We continue to sit on the Multi Agency Risk Assessment Conference, (MARAC), panel to provide services to high-risk victims. NDAWA staff are now trained as panel members on the Domestic Homicide Reviews in Northern Ireland. NDAWA chair the Ards subgroup for the South Eastern Domestic & Sexual Violence Partnership that meets quarterly and discusses different ways to raise awareness about domestic abuse between agencies and service users.

Surestart Ards: The Voice Project

In partnership with Surestart Ards, NDAWA co-facilitated The Voice project. The Voice is a ten-week psycho-educational programme for adults addressing domestic violence, coercive control and the behaviours that create the dynamic of intimate partner relationship abuse. It supports victims to identify the broad spectrum of abusive behaviours, the process of dismantling that a victim goes through and the significant impact of such traumatic experiences. In 2022/23, The Voice project delivered 2 programmes to women who used both Surestart and NDAWA services.

Surestart Ards Management Committee

NDAWA sit on the Surestart Ards Management Committee with the aim to provide leadership and oversee management of the Surestart Ards including strategic planning, financial accountability, governance and outcomes.

Future Plans for 2023/2024

The focus for the 2023/24 year is strategic growth. With the implementation of the new strategic plan, the organisation is focusing on increasing the level of funding both from current funders and by identifying new income streams.

Recruitment is a priority for 2023/24 with the aim of recruiting for the Rural Support Worker (through Nationwide funding), plus maximise staff in both the floating Support Team and Refuge, neither have full staff numbers.

NDAWA also commit to the following throughout the 2023/24 year:

- Continue to consult via focus groups with women, children and young people using NDAWA services to inform practice and ensure the continuation of quality service provision;
- Increase public understanding of NDAWA services and support available throughout the Ards and North Down Borough Council area;
- Participate in Local Partnerships in supporting awareness raising of domestic and sexual violence and abuse within our local area;
- Support staff members to access and participate in relevant education and training in the field of domestic and sexual violence and abuse;
- To ensure that NDAWA staffing structure meets the requirements of all Funders;
- To ensure that NDAWA continues to remain financially sustainable; and
- To develop a new NDAWA Strategy for 2025 onwards.

North Down & Ards Women's Aid

Trustees' Report

Financial review

Income in the year was £557,020 and expenditure totalled £543,325 giving a surplus of £13,695. Total funds held at 31st March 2023 were £661,772. £231,388 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 £347,476 at the close of the period.

Policy on reserves

NDAWA maintains a prudent level of reserves to enable the organisation to manage financial risk and deliver on our commitments. The objective is that the organisation would be able to carry on its work, even if faced with a combination of difficult circumstances, and have the time to adjust its strategy to meet these changing circumstances. Our reserves policy is set therefore to ensure that there is no disruption to our services at short notice, due to a lack of funds, an unforeseen reduction in income or an increase in expenditure, while at the same time ensuring that reserves are no higher than necessary and not retained longer than required. This gives time in the event of a drop in funding, to seek alternative funds, restructure and cut costs whilst continuing to provide current services.

The charity's policy is to retain a level of free reserves, which matches the needs of the organisation, with the special provisions of Part 15 of the Companies Act 2006, both at the current time and in the foreseeable future. The reserves required should be sufficient to meet committed grant expenditure, personnel and overheads for a period equivalent to six months annual expenditure. The charity will continue to monitor compliance with this policy on a regular basis and the Board of Directors will review the appropriateness of the policy annually. At year ended 31st March 2023 free reserves available amounted to the equivalent of almost 7.5 months' annual expenditure.

Principal funding sources

Aside from donations from private individuals and local businesses, the principle funding sources for the charity are from grant making bodies and contract income from SHSCT and NIHE Supporting People. The charity recognizes the increased necessity to work in partnership and collaboration with other agencies to secure future funding. All funds received are detailed within this report.

Going concern

The directors 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 to develop a longer term strategy to support victims of domestic violence.

Structure, governance and management

Nature of governing document

North Down & Ards Women's Aid is a Company limited by guarantee and controlled by its Memorandum and Articles. It is registered as a charity with the Charities Commission for NI and with HMRC. The Board of Directors of North Down and Ards Women's Aid (NDAWA) meets on a monthly basis. It is responsible for the strategic direction of the organisation and oversees the management of the organisation. The day-to-day management and operation of activities are carried out by a team of staff, led by the C.E.O and the Senior Management Team, who also report to the Board of Directors. Directors are appointed according to the specific skills required by the organisation to fulfil its responsibilities as outlined in its Strategic Plan and are ratified on a yearly basis at the AGM.

North Down & Ards Women's Aid

Trustees' Report

Recruitment and appointment of trustees

It is an underpinning requirement that members of the Board of Directors have commitment to and an understanding of the ethos, aims and values of NDAWA. Specific skills may be required and with this in mind, new Directors are attracted by word of mouth. The new Director is then invited to attend the regular meetings and would become a full company Director after being elected at the next AGM.

Induction and training of trustees

There is an induction pack which includes roles and responsibilities for new Directors. A training and induction programme is also put in place.

Affiliation

NDAWA are affiliated with Women's Aid Federation NI and the Women's Aid Forum meet on a monthly basis to discuss issues affecting all Women's Aid groups. It is also an opportunity to share best practice and local information.

Decision making process

The governing body of NDAWA is the Board of Directors who are responsible for the strategic direction of the organisation and oversee the management of the organisation. The day-to-day management and the operation of the activities is carried out by a staff team, led by the CEO who reports regularly to the Board. If there are any issues outside the day-to-day running of the organisation, then an extra-ordinary meeting is arranged.

Objectives of the Charity

The aims of NDAWA have been encapsulated in the following mission statement:

"Our vision for the future is to see a time when the voices of women, children and young people living with domestic violence are heard, understood, where information and support is locally available. Where the community in which we live is a safe and healthy place and where domestic violence no longer exists."

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 use of financial derivatives is governed by the charity's policies approved by the Board of Directors, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

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.

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

North Down & Ards Women's Aid

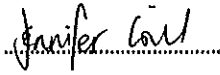
Trustees' Report

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity 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.

The annual report was approved by the trustees of the charity on 19 December 2023 and signed on its behalf by:



.....
Jennifer Gill
Trustee

North Down & Ards Women's Aid

Statement of Trustees' Responsibilities

The trustees (who are also the directors of North Down & Ards Women's Aid 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.

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.

Approved by the trustees of the charity on 19 December 2023 and signed on its behalf by:



Jennifer Gill
Trustee

North Down & Ards Women's Aid

Independent Auditor's Report to the Members of North Down & Ards Women's Aid

Opinion

We have audited the financial statements of North Down & Ards Women's Aid (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.

North Down & Ards Women's Aid

Independent Auditor's Report to the Members of North Down & Ards Women's Aid

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 course of 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.

Opinion 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 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 12], the trustees (who are also directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

North Down & Ards Women's Aid

Independent Auditor's Report to the Members of North Down & Ards Women's Aid

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.

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 auditor's 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.

North Down & Ards Women's Aid

Independent Auditor's Report to the Members of North Down & Ards Women's Aid

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.
- 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.

North Down & Ards Women's Aid

Independent Auditor's Report to the Members of North Down & Ards Women's Aid

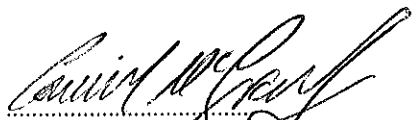
There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance 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. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters 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
BT9 6GH

Date: 20/12/23.

North Down & Ards Women's Aid

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 £
Income and Endowments from:					
Donations and legacies	3	24,931	-	24,931	23,583
Charitable activities	4	7,636	524,176	531,812	505,826
Investment income	5	277	-	277	71
Total Income		<u>32,844</u>	<u>524,176</u>	<u>557,020</u>	<u>529,480</u>
Expenditure on:					
Raising funds		(4,751)	(48)	(4,799)	(286)
Charitable activities	6	<u>(41,007)</u>	<u>(497,519)</u>	<u>(538,526)</u>	<u>(483,372)</u>
Total Expenditure		<u>(45,758)</u>	<u>(497,567)</u>	<u>(543,325)</u>	<u>(483,658)</u>
Net (expenditure)/income		(12,914)	26,609	13,695	45,822
Transfers between funds		<u>18,664</u>	<u>(18,664)</u>	<u>-</u>	<u>-</u>
Net movement in funds		5,750	7,945	13,695	45,822
Reconciliation of funds					
Total funds brought forward		<u>341,726</u>	<u>223,443</u>	<u>565,169</u>	<u>519,347</u>
Total funds carried forward	17	<u>347,476</u>	<u>231,388</u>	<u>578,864</u>	<u>565,169</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2022 £	
Income and Endowments from:					
Donations and legacies	3	23,583	-	23,583	
Charitable activities	4	321	505,505	505,826	
Investment income	5	71	-	71	
Total Income		<u>23,975</u>	<u>505,505</u>	<u>529,480</u>	
Expenditure on:					
Raising funds		2	(288)	(286)	
Charitable activities	6	<u>(9,433)</u>	<u>(473,939)</u>	<u>(483,372)</u>	
Total Expenditure		<u>(9,431)</u>	<u>(474,227)</u>	<u>(483,658)</u>	
Net income		14,544	31,278	45,822	
Transfers between funds		<u>19,664</u>	<u>(19,664)</u>	<u>-</u>	
Net movement in funds		34,208	11,614	45,822	
Reconciliation of funds					
Total funds brought forward		<u>307,518</u>	<u>211,829</u>	<u>519,347</u>	
Total funds carried forward	17	<u>341,726</u>	<u>223,443</u>	<u>565,169</u>	

North Down & Ards Women's Aid

**Statement of Financial Activities for the Year Ended 31 March 2023
(Including Income and Expenditure Account and Statement of Total Recognised Gains
and Losses)**

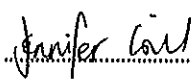
All of the charity's activities derive from continuing operations during the above two periods. The funds breakdown for 2023 & 2022 is shown in note 17.

North Down & Ards Women's Aid

(Registration number: NI031238)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	12	169,293	148,517
Current assets			
Debtors	13	17,886	28,977
Cash at bank and in hand		<u>556,990</u>	<u>465,447</u>
		574,876	494,424
Creditors: Amounts falling due within one year	14	<u>(82,397)</u>	<u>(17,264)</u>
Net current assets		<u>492,479</u>	<u>477,160</u>
Net assets		<u>661,772</u>	<u>625,677</u>
Funds of the charity:			
Restricted funds		<u>231,388</u>	<u>223,443</u>
Unrestricted income funds			
Unrestricted funds		347,476	341,726
Revaluation reserve	16	<u>82,908</u>	<u>60,508</u>
Total unrestricted funds		<u>430,384</u>	<u>402,234</u>
Total funds	17	<u>661,772</u>	<u>625,677</u>

The financial statements on pages 18 to 34 were approved by the trustees, and authorised for issue on 19 December 2023 and signed on their behalf by:


.....
Jennifer Gill
Trustee

North Down & Ards Women's Aid

Statement of Cash Flows for the Year Ended 31 March 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash income		13,695	45,822
Adjustments to cash flows from non-cash items			
Depreciation	8	9,384	8,106
Investment income	5	<u>(277)</u>	<u>(71)</u>
		22,802	53,857
Working capital adjustments			
Decrease/(increase) in debtors	13	11,091	(4,168)
Increase in creditors	14	<u>65,133</u>	<u>3,208</u>
Net cash flows from operating activities		<u>99,026</u>	<u>52,897</u>
Cash flows from investing activities			
Interest receivable and similar income	5	277	71
Purchase of tangible fixed assets	12	<u>(7,760)</u>	<u>(11,259)</u>
Net cash flows from investing activities		<u>(7,483)</u>	<u>(11,188)</u>
Net increase in cash and cash equivalents		91,543	41,709
Cash and cash equivalents at 1 April		<u>465,447</u>	<u>423,738</u>
Cash and cash equivalents at 31 March		<u><u>556,990</u></u>	<u><u>465,447</u></u>

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

North Down & Ards Women's Aid

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.

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 2015) - (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

North Down & Ards Women's Aid 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 financial statements have been prepared on a going concern basis.

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.

North Down & Ards Women's Aid

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

Grants receivable

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.

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 trustees's 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 £0.01 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

North Down & Ards Women's Aid

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

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
Buildings	2% Straight Line
Fixtures & Fittings	25% Straight Line
Computer Equipment	25% Straight Line
Office Equipment	25% Straight Line

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.

North Down & Ards Women's Aid

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

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.

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.

North Down & Ards Women's Aid

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

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		
	General £	Total 2023 £	Total 2022 £
Donations and legacies;			
Donations from individuals	24,931	24,931	23,583
	<u>24,931</u>	<u>24,931</u>	<u>23,583</u>

4 Income from charitable activities

	Unrestricted funds		
	General £	Restricted funds £	Total 2023 £
Charitable Activities	7,636	524,176	531,812
	<u>7,636</u>	<u>524,176</u>	<u>531,812</u>

5 Investment income

	Unrestricted funds		
	General £	Total 2023 £	Total 2022 £
Interest receivable and similar income;			
Interest receivable on bank deposits	277	277	71
	<u>277</u>	<u>277</u>	<u>71</u>

North Down & Ards Women's Aid

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

6 Expenditure on charitable activities

		Unrestricted funds	Restricted funds	Total 2023	Total 2022
	Note	General £	£	£	£
Charitable Activities		11,869	133,277	145,146	126,079
Depreciation, amortisation and other similar costs		9,384	-	9,384	8,106
Staff costs		6,446	364,242	370,688	337,355
Governance costs	7	13,308	-	13,308	11,832
		<u>41,007</u>	<u>497,519</u>	<u>538,526</u>	<u>483,372</u>
			Activity undertaken directly £	Total 2023 £	Total 2022 £
Employment Costs			370,687	370,687	337,355
Employment Agency Costs			6,630	6,630	16,882
Establishment Costs			56,561	56,561	46,057
Insurance			4,129	4,129	-
Repairs & Maintenance			10,770	10,770	15,285
Office Expenses			21,418	21,418	26,172
Printing, Postage & Stationery			2,313	2,313	2,087
Play Equipment & Materials			6,638	6,638	6,165
Health & Safety			6,044	6,044	-
Cleaning			3,499	3,499	1,970
Sundry & Other Costs			10,478	10,478	4,549
Legal & Professional			-	-	189
Bad Debts			1,308	1,308	1,649
Travel & Subsistence			4,847	4,847	1,264
Advertising & Recruitment			15,311	15,311	3,811
Depreciation			9,384	9,384	8,106
			<u>530,017</u>	<u>530,017</u>	<u>471,541</u>

£45,758 (2022 - £8,005) of the above expenditure was attributable to unrestricted funds and £484,260 (2022 - £463,536) to restricted funds.

In addition to the expenditure analysed above, there are also governance costs of £13,308 (2022 - £11,832) which relate directly to charitable activities. See note 7 for further details.

North Down & Ards Women's Aid

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

7 Analysis of governance and support costs

Support costs allocated to charitable activities

	Governance costs £	Total 2023 £	Total 2022 £
Affiliation Fees	2,200	2,200	2,200
Accountancy Fees	4,056	4,056	4,056
Audit Fees	3,300	3,300	2,400
Legal & Professional Fees	3,752	3,752	3,176
	<u>13,308</u>	<u>13,308</u>	<u>11,832</u>

8 Net incoming/outgoing resources

Net incoming resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	<u>9,384</u>	<u>8,106</u>

9 Trustees remuneration and expenses

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

10 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	308,127	286,348
Social security costs	27,177	24,041
Pension costs	26,512	19,107
Other staff costs	8,872	7,859
	<u>370,688</u>	<u>337,355</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:

	2023 No	2022 No
Average number of employees	<u>14</u>	<u>14</u>

North Down & Ards Women's Aid

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

Contributions to the employee pension schemes for the year totalled £22,486 (2022 - £19,107).

No employee received benefits (excluding employer pension costs) of more than £60,000 during the year.

During the year the charity made the following transactions with key management personnel:

CEO

The CEO received remuneration of £29,956 (2022: £63,307)

Finance Manager

The Finance Manager received remuneration of £48,627 (2022: £37,954)

Service Manager

The Service Manager received remuneration of £41,672 (2022: £7,448)

Childrens Services Co-ordinator

The Childrens Services Co-ordinator received remuneration of £38,109 (2022: £34,081)

The new CEO started in September 2022. Until that point, the Finance manager carried out both roles on a temporary basis. The prior value for the CEO also includes a retirement settlement figure. There was also a gap when there was no Services manager in post.

North Down & Ards Women's Aid

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

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

12 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 April 2022	145,000	104,920	249,920
Revaluations	5,000	-	5,000
Additions	-	7,760	7,760
At 31 March 2023	<u>150,000</u>	<u>112,680</u>	<u>262,680</u>
Depreciation			
At 1 April 2022	14,500	86,903	101,403
Charge for the year	2,900	6,484	9,384
Eliminated on revaluation	(17,400)	-	(17,400)
At 31 March 2023	<u>-</u>	<u>93,387</u>	<u>93,387</u>
Net book value			
At 31 March 2023	<u>150,000</u>	<u>19,293</u>	<u>169,293</u>
At 31 March 2022	<u>130,500</u>	<u>18,017</u>	<u>148,517</u>

13 Debtors

	2023 £	2022 £
Trade debtors	1,699	2,068
Prepayments	2,131	1,787
Accrued income	<u>14,056</u>	<u>25,122</u>
	<u>17,886</u>	<u>28,977</u>

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	3,038	6,142
Other taxation and social security	14,936	-
Other creditors	57,367	4,666
Accruals	<u>7,056</u>	<u>6,456</u>
	<u>82,397</u>	<u>17,264</u>

North Down & Ards Women's Aid

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

There is £50,000 of deferred income included in the Other Creditors that is for use in future periods.

15 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 £22,486 (2022 - £19,107).

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.

16 Reserves

	Revaluation reserve £	Total £
At 1 April 2022	(60,508)	(60,508)
Other reserve movements	<u>(22,400)</u>	<u>(22,400)</u>
At 31 March 2023	<u><u>(82,908)</u></u>	<u><u>(82,908)</u></u>

The property held by the charity was revalued in September 2023 and this resulted in an increase in the property's value, which is represented by this revaluation reserve.

North Down & Ards Women's Aid

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

17 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
<i>General</i>					
Unrestricted Income Funds	251,375	32,844	(45,760)	32,733	271,192
<i>Designated</i>					
Pension Shortfall Reserve	30,749	-	-	(14,067)	16,682
Redundancy Reserve	59,602	-	-	-	59,602
	<u>90,351</u>	<u>-</u>	<u>-</u>	<u>(14,067)</u>	<u>76,284</u>
Total Unrestricted funds	<u>341,726</u>	<u>32,844</u>	<u>(45,760)</u>	<u>18,666</u>	<u>347,476</u>
Restricted funds					
Ards & ND PCSP - OSS	-	14,880	(14,960)	80	-
S E H & SC Trust (Childrens Work)	43,058	56,149	(57,811)	-	41,396
Surestart (Childrens Work)	8,942	8,337	(10,607)	-	6,672
Floating Support (NIHE)	27,567	129,736	(118,341)	(6,357)	32,605
Housing Management (NIHE)	28,143	35,297	(37,311)	(6,431)	19,698
Supporting People (NIHE)	33,132	182,307	(177,355)	(5,730)	32,354
Children In Need	3,756	28,504	(30,188)	-	2,072
Probation Board NI - PPRP	-	-	(771)	771	-
Amazon Voucher Donation	-	-	(130)	130	-
NIHE Covid Costs	-	-	(1,755)	1,755	-
NIHE Covid Staffing costs	-	-	(2,565)	2,565	-
Homeless Prevention Fund (NIHE)	324	28,650	(28,984)	10	-
All State NI	-	3,572	(3,548)	-	24
BME - NRPf	-	2,261	(1,337)	-	924
CHNI - Goodwill Grant 2022	-	483	(483)	-	-
Rank Foundation - NI Start Here	-	34,000	(11,419)	-	22,581
Capital Grants	69,992	-	-	(2,900)	67,092
NIHE - PIF Capital	8,529	-	-	(2,559)	5,970
	<u>223,443</u>	<u>524,176</u>	<u>(497,565)</u>	<u>(18,666)</u>	<u>231,388</u>
Total restricted funds	<u>223,443</u>	<u>524,176</u>	<u>(497,565)</u>	<u>(18,666)</u>	<u>231,388</u>
Total funds	<u>565,169</u>	<u>557,020</u>	<u>(543,325)</u>	<u>-</u>	<u>578,864</u>

North Down & Ards Women's Aid

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 £
Unrestricted funds					
<i>General</i>					
Unrestricted Income Funds	183,619	23,975	(9,431)	53,212	251,375
<i>Designated</i>					
Pension Shortfall Reserve	64,297	-	-	(33,548)	30,749
Redundancy Reserve	59,602	-	-	-	59,602
	<u>123,899</u>	<u>-</u>	<u>-</u>	<u>(33,548)</u>	<u>90,351</u>
Total unrestricted funds	<u>307,518</u>	<u>23,975</u>	<u>(9,431)</u>	<u>19,664</u>	<u>341,726</u>
Restricted funds					
Ards & ND PCSP - OSS	-	9,220	(9,220)	-	-
S E H & SC Trust (Childrens Work)	37,147	54,021	(48,110)	-	43,058
Surestart (Childrens Work)	6,928	12,826	(10,812)	-	8,942
Floating Support (NIHE)	26,123	120,714	(119,270)	-	27,567
Housing Management (NIHE)	18,314	34,823	(26,511)	1,517	28,143
Supporting People (NIHE)	43,698	169,629	(162,593)	(17,602)	33,132
Children In Need	-	29,560	(25,284)	(520)	3,756
CHNI - Goodwill Grant 2021	-	615	(615)	-	-
Probation Board NI - PPRP	-	3,000	(1,025)	(1,975)	-
Amazon Voucher Donation	447	-	(447)	-	-
Comic Relief - Covid Fund	6,280	10,000	(15,971)	(309)	-
NIHE Covid Costs	-	4,030	(2,513)	(1,517)	-
NIHE Covid Staffing costs	-	-	(17,602)	17,602	-
Hear Her Voice (WAFNI)	-	12,000	(645)	(11,355)	-
Homeless Prevention Fund (NIHE)	-	19,000	(18,676)	-	324
Special Recognition Payment (NIHE)	-	6,592	(5,693)	(899)	-
Capital Grants	72,892	-	-	(2,900)	69,992
NIHE - PIF Capital	-	19,474	(9,239)	(1,706)	8,529
	<u>211,829</u>	<u>505,504</u>	<u>(474,226)</u>	<u>(19,664)</u>	<u>223,443</u>
Total restricted funds	<u>211,829</u>	<u>505,504</u>	<u>(474,226)</u>	<u>(19,664)</u>	<u>223,443</u>
Total funds	<u>519,347</u>	<u>529,479</u>	<u>(483,657)</u>	<u>-</u>	<u>565,169</u>

North Down & Ards Women's Aid

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

18 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	General £	£	£
Tangible fixed assets	96,230	73,063	169,293
Current assets	416,551	158,325	574,876
Current liabilities	(82,397)	-	(82,397)
Total net assets	<u>430,384</u>	<u>231,388</u>	<u>661,772</u>

19 Analysis of net funds

	At 1 April 2022 £	Cash flow £	At 31 March 2023 £
Cash at bank and in hand	465,447	91,543	556,990
Net debt	<u>465,447</u>	<u>91,543</u>	<u>556,990</u>

20 Related party transactions

There were no related party transactions in the year.

NORTH DOWN & ARDS WOMEN'S AID

Northern Ireland - Charity number 106118

Annual return



M.B. McGRADY & Co

CHARTERED ACCOUNTANTS

North Down & Ards Women's Aid
18 Bingham Street
Bangor
BT20 5DW

21st December 2023

Dear Emalyn

We have completed our audit of the financial statements of **North Down & Ards Women's Aid** for the financial period ended **31st March 2023**.

As advised in our engagement letter dated **23rd September 2021** our audit is conducted in accordance with International Standards on Auditing (UK)/(Ireland) (ISAs) which requires us to perform procedures to obtain audit evidence about the amounts and disclosures in the financial statements. We are also required to consider internal controls relevant to the entity's preparation of the financial statements 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. However, we did agree to communicate to you in writing concerning any significant deficiencies in internal control relevant to the audit of the financial statements that we have identified during the audit. Please find enclosed our report to those charged with governance.

We have also taken the opportunity to highlight and comment on other areas and therefore we include for your consideration section B of the report containing business and internal control recommendations arising from our work. We hope that you find this report informative and useful.

Please note that the matters raised in this and other reports that flow from the audit are only those which have come to our attention arising from or relevant to our audit that we believe need to be brought to your attention. They are not a

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Chartered
Accountants

DIRECTORS

M.B.T. McGrady, BSc (Econ), FCA
C.B. McGrady, BSc (Acc), FCA
S.A. McLernon, BBS FCA
K.A. Rainey, BA (Acc) FCA

Incorporating Duffy & Co and
Dawson & Co, Chartered Accountants

Business Consultants and Registered Auditors
Authorised to carry on Investment Business
in the Republic of Ireland and regulated for
a range of Investment Business activities in
the United Kingdom and registered to carry
on audit work by the Institute of Chartered
Accountants in Ireland.

M B McGrady & Co is the trading name
of Rathmore House Limited, a registered
Northern Ireland Company, Registration
Number NI 601538. Registered address as
per above Downpatrick office.

comprehensive record of all the matters arising, and in particular we cannot be held responsible for reporting all risks in your business or all internal control weaknesses. This report has been prepared solely for your use and should not be quoted in whole or in part without our prior written consent. No responsibility to any third party is accepted as the report has not been prepared for, and is not intended for, any other purpose.

We are grateful to all the management and staff of **North Down & Ards Women's Aid** and **Baxterworld** for the co-operation we received during our work, which is an important element in achieving our objective of an economical and effective audit.

If you have any queries relating to the matters raised in this letter, please do not hesitate to contact us.

Yours sincerely

A handwritten signature in black ink, appearing to read 'P. McGrady', with a stylized flourish at the end.

For and on behalf of
MB McGrady & Co

NORTH DOWN & ARDS WOMEN'S AID

Year Ended 31st March 2023

REPORT TO THOSE CHARGED WITH GOVERNANCE

Section A:

Detailed below for your consideration are a number of **significant** internal control and other observations and recommendations which require your immediate attention.

Observation	Recommendation	Management response
Significant Deficiencies in Internal Control – require immediate attention		
1. None noted		
Other significant matters noted during the audit – require immediate attention		
1. None noted		

Section B:

Detailed below for your consideration are a number of other internal control and observations and recommendations designed to strengthen business control and improve operating efficiency.

Observation	Recommendation	Management's response
Status of Prior Period Recommendations		
1. None noted		
Internal Control Weaknesses		
1. SureStart income – we noted that one month of SureStart income had not been received by the charity. Whilst the amount is wholly immaterial, it is suggestive of a control weakness in the recording of income to which NDAWA is entitled.	We recommend that NDAWA finance team review their processes for reconciling income receivable to the cash amounts received in the period.	

Observation	Recommendation	Management's response
Financial Reporting Issues		
1. Our audit procedures identified a number of assets purchased in the year which were expensed, however these assets should have been (and were subsequently) capitalised.	We recommend management review their procedures for identifying which asset purchases should be capitalised and ensure it is in accordance with the accounting policy and detailed in Note 1 of the financial statements.	
2. A legacy bank account with AIB has been identified. Although an immaterial balance is presented in this account, dormant or unadministered accounts present a fraud risk	We recommend NDAWA close this account at first opportunity.	
Unexpected Issues that affected the Statutory Audit Process		
1. None noted		
Uncorrected Misstatements or Errors noted during the audit		
1. Funds were raised during the year for the Mayor's Charity. As these funds were always intended for disbursement to the Mayor's Charity, NDAWA acted as the agent in the accruing and distribution of these funds. As such, these amounts should not be recognised as income or expenditure by NDAWA. The total of the misstatement in respect of these transactions is £3,417.	Where the charity is intending to collect donations on behalf of a third party, these amounts should be ringfenced as cash transactions and not recognised on the Statement of Financial Activities.	
Regulatory or Legal issues noted during the audit – Independent legal advice may be required to be obtained		
1. none noted		

Observation	Recommendation	Management's response
Other Matters		
1. none noted		