

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

Report and Financial Statements
Year ending 31 March 2025

Company number: NI 066869

Charity Commission Number: NIC 101 202

Charity number: XR27582

FIRST STEPS WOMEN'S CENTRE

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MISSION STATEMENT

Supporting women's wellbeing, personal and professional development

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REPORT FROM CHAIRPERSON

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

A Year of Growth, Inclusion, and Impact

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

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

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

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

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

Celebrating Culture and Diversity

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

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

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

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

Strategic Vision and Future Direction

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

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

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

Acknowledgements

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

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

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

Closing Reflection

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

Thank you.

Nicola Quinn

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Chief Executive's Report April 2024 - March 2025

Reflecting on the Year: A Message from the CEO

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

The Financial Landscape and Strategic Resilience

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

Building Our Voice: A Story of Visibility

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

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

Programme Highlights

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

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

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

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

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

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

Governance

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

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

Looking Ahead

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

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

Final Thanks

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

And to the women of First Steps Women's Centre

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

With heartfelt thanks,

Michael McGoldrick
Chief Executive Officer

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Report of the trustees for the year ending 31 March 2025

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

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

Our purposes and activities

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

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

Charity's Values:

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

Our own constitution states that our objects include the:

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

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

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

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

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

Financial review

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

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

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

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

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

Reserves policy and Plans for the future

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

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

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

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

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

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

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

Reference and administrative details

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

Our advisers

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

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

Directors and trustees

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

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

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Key management personnel:

Senior managers of First Steps Women's Centre:

Chief Executive Officer: Michael McGoldrick

Structure, Governance and Management

Governing Document

First Steps Women's Centre is:

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

Appointment of trustees

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

Trustee induction and training

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

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

Organisation

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

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

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

Related parties and co-operation with other organisations

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

Pay policy for senior staff

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

Risk management

The trustees have a risk management strategy which comprises:

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

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

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

Trustees' responsibilities in relation to the financial statements

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;

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

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

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

Statement as to disclosure to our auditors

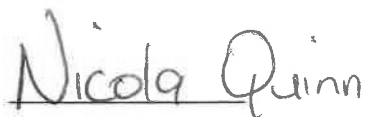
In so far as the trustees are aware at the time of approving our trustees' annual report:

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

Auditors

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

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



Nicola Quinn
(Chairperson)

Dated: 5 November 2025

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

Opinion on financial statements

We have audited the financial statements of First Steps Women's Centre (the 'charity') for the year ended 31 March 2025 which comprise the statement of Financial Activities, statement of financial position, and related notes including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In my opinion the financial statements:

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

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of our report. We are independent of the charity in accordance with ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, in the circumstances set out in note 22 to the financial statements, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

Our responsibilities and the responsibilities of the Trustees with respect to going concern are sections of this report.

Other Information

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

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Independent Auditor's Report (Continued)

performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' report for the financial period for which the accounts are prepared is consistent with the accounts; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

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

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

Responsibilities of Trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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Independent Auditor's Report (Continued)

ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

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

Audit response to risks identified

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

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

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

We communicated relevant laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit. There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment through collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

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

Use of our report

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



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

Chartered Accountants and Statutory Auditor

Dated 5 November 2025

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

FIRST STEPS WOMEN'S CENTRE

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

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

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

All income and expenditure derive from continuing activities.

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

FIRST STEPS WOMEN'S CENTRE

Statement of Financial Position (balance sheet)

as at 31 March 2025

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

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

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

Nicola Quinn
Chairperson



Company Number: NI066869

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

FIRST STEPS WOMEN'S CENTRE

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

1 Accounting Policies

Charity Information

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

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

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

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

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

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

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

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

c) Income

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

FIRST STEPS WOMEN'S CENTRE

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

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

d) Donated services and facilities

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

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

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

e) Interest receivable

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

f) Fund accounting

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

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

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

g) Expenditure and irrecoverable VAT

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

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

FIRST STEPS WOMEN'S CENTRE

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

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

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

h) Allocation of support costs

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

i) Operating leases

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

j) Depreciation

Tangible fixed assets

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

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

k) Debtors

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

l) Cash at bank and in hand

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

m) Creditors and provisions

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

FIRST STEPS WOMEN'S CENTRE

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

n) Pensions

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

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

o) Financial instruments

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

2 Legal status of the Trust

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

3 Donations and Fundraising

Activities for generating funds

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

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

FIRST STEPS WOMEN'S CENTRE

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

4 Income from charitable activities

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

5 Investment income

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

FIRST STEPS WOMEN'S CENTRE

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

6 Analysis of expenditure on charitable activities

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

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

FIRST STEPS WOMEN'S CENTRE

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

7 Analysis of governance and support cost

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

8 Net income/(expenditure) for the year

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

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

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

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

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

10 Staff Numbers

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

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

FIRST STEPS WOMEN'S CENTRE

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

11 Government Grants

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

12 Corporation Taxation

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

13 Tangible fixed assets

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

14 Debtors

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

FIRST STEPS WOMEN'S CENTRE

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

15 Creditors: amounts falling due within one year

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

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

16 Analysis of charitable funds

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

General fund

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

Designated Retained Reserves

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

17 Analysis of movements in restricted fund

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

FIRST STEPS WOMEN'S CENTRE

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

Description, nature and purposes of the fund

Education

To provide professional and personal development through education and training.

Assets Property assets fund

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

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

18 Analysis of net assets between funds

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

FIRST STEPS WOMEN'S CENTRE

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

19 Contingent Liabilities

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

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

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

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

20 Capital Commitments

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

21 Related Party transactions and ultimate controlling party

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

22 Auditors' ethical Standards

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