

FALLS WOMENS CENTRE/ IONAD MNA BHFAL LTD
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

COMPANY REGISTRATION NUMBER NI 041776

CHARITY REGISTRATION NUMBER NIC 101216

O'HARA SHEARER
CHARTERED ACCOUNTANTS AND STATUTORY AUDITORS
547 FALLS ROAD
BELFAST
BT11 9AB

FALLS WOMENS CENTRE/ IONAD MNA BHFAL LTD
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OFFICERS AND OTHER INFORMATION

Directors	Rosaleen Jackson (Chairperson) Janice Austin Mary McArdle (Vice-Chairperson) Jackie Bunting Rosaleen McCorley (Treasurer) Carol Jackson Alish Scott
Centre Management	Susan McCrory (Centre Manager) Catherine O'Rawe (Finance Manager)
Secretary	Carol Jackson
Registered Office	Falls Womens Centre 256-258 Falls Road Belfast BT12 6AL
Auditors	O'Hara Shearer Chartered Accountants & Statutory Auditors 547 Falls Road Belfast, BT11 9AB
Bankers	Bank of Ireland 202 Andersonstown Road Belfast, BT11 9EB
Company Registration Number	NI 041776
Charity Registration Number	XR 41398
Charity Commission for Northern Ireland Registration Number	NIC 101216

FALLS WOMENS CENTRE/ IONAD MNA BHFAL LTD
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STATEMENT OF DIRECTORS RESPONSIBILITIES

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company Law requires the directors to prepare financial statements for each financial year. The Trustees, who are also directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31st March 2023. The Trustees confirm that they comply with the requirements of the Charities Act (Northern Ireland) 2008 and Accounting and Reporting by Charities: Statement of Recommended Practice which applies 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).

Under company law the directors 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 company and of the surplus or deficit of the company for that period. In preparing those financial statements, the directors are required to:


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


The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

- there is no relevant audit information of which the company's auditor is unaware; and
- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

By order of the board:


ROSALEEN JACKSON
DIRECTOR


ROSALEEN McCORLEY
DIRECTOR

DATE 14th December 2023

DATE 14th December 2023

FALLS WOMENS CENTRE/ IONAD MNA BHFAL LTD
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REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS'

Opinion

We have audited the financial statements of Falls Womens Centre/Ionad Mna Bhfal LTD (the 'charity') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the 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, including Financial Reporting Standard 102 *The financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102);
- 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 the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC'S Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

Other information

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

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

We have nothing to report in this regard.

FALLS WOMENS CENTRE/ IONAD MNA BHFAL LTD
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REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS'

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:

- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees, who are also the directors of the charity for the purpose 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 is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

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.

Explanation as to what extent 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 Charity.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charity and considered that the most significant are the Companies Act 2006 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)).
- Enquiry of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims.
- Enquiry of entity staff in compliance functions to identify any instances of any non-compliance with laws and regulations.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

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REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS'

- 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 outside the normal course of business.

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

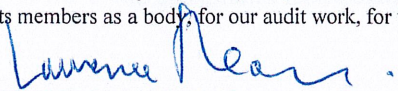
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting 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 purposes of expressing an opinion on the effectiveness of the company'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 charity'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 our auditor's report. However, future events or conditions may cause the charity 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.

A further description of our responsibilities for the audit of the financial statements 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.

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 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.


LAWRENCE SHEARER F.C.A., Senior Statutory Auditor
FOR AND ON BEHALF OF O'HARA SHEARER, Statutory Auditor
O'HARA SHEARER
CHARTERED ACCOUNTANTS
AND STATUTORY AUDITORS
547 Falls Road
Belfast
BT11 9AB

Dated: 14th December 2023

FALLS WOMENS CENTRE/ IONAD MNA BHFAL LTD
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STATEMENT OF ACCOUNTING POLICIES

Accounting Convention and Basis of Accounting

The financial statements have been prepared under the historical cost convention.

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 which applies 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.

Going Concern

At the time of approving the financial statements, the trustees' have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees' continue to adopt the going concern basis of accounting in preparing the financial statements.

Income Recognition

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.

Interest Receivable

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

Resources Expended

All expenditure is accounted for on an accruals basis and is classified under headings that aggregate all costs related to the category.

Fundraising costs include the costs of advertising, producing publications, printing and mailing fundraising material, and staff costs in these areas.

Costs of charitable activities include direct expenditure incurred through operational activities.

Governance costs represent the costs associated with the governance arrangements of the charity which relate to the general running of the charity as opposed to those costs associated with fundraising or charitable activity.

Fixed Assets

All tangible fixed assets are recorded at cost.

FALLS WOMENS CENTRE/ IONAD MNA BHFAL LTD
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STATEMENT OF ACCOUNTING POLICIES (Continued)

Depreciation

Depreciation is calculated to write off the cost of fixed assets over their estimated useful lives at the following rates:

Play area	25% residual value
Office equipment, fixtures and fittings	25% residual value
Computer equipment	25% residual value

Repairs and Renewals

All repairs and renewals are written off as incurred

Pension Costs

The charity does currently operate a defined contribution pension scheme.

Debtors and Prepayments

Trade debtors and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

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.

Financial Instruments

The Charity 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.

Foreign Currencies

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the net movement in funds.

FALLS WOMENS CENTRE/ IONAD MNA BHFAL LTD
FINANCIAL STATEMENTS
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STATEMENT OF ACCOUNTING POLICIES (Continued)

Fund Accounting

Unrestricted funds are general funds that are available for use at the Trustees' discretion in furtherance of the charitable objectives of the charity unless the funds have been designated for other purposes.

Designated funds are unrestricted funds set aside by the trustees out of unrestricted funds for specific future purposes.

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

The income received from funders depends on the charity meeting detailed criteria on expenses plans.

Grants given under such conditions are also given subject to them being obtained for in connection with the furtherance of the charity's aims and objectives.

Such income can be repayable to the funder if such expenses plans and criteria are not met.

Such income is only deferred when the donor specifies that the grant/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.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions is recognised as earned as the related goods/services are provided.

Grant income included in this category provides funding to support performance activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income is deferred when: fees/performance related grants are received in advance of the performance/event to which they relate.

Reserves Policy

Unrestricted funds are needed to provide funds which can be applied to specific projects to enable these projects to be undertaken at short notice and to cover the running costs of the Charity for a limited period, should there be a significant shortfall in projected income.

The Directors consider it prudent that unrestricted reserves should be sufficient to avoid the necessity of realising fixed assets held for the Charity's use and to cover three months of gross average annual unrestricted expenditure.

FALLS WOMENS CENTRE/ IONAD MNA BHFAL LTD
STATEMENT OF FINANCIAL ACTIVITIES (incorporating the income and expenditure account)
FOR THE YEAR ENDED 31ST MARCH 2023

	NOTES	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL 2023 £	TOTAL 2022 £
INCOME AND ENDOWMENTS FROM:						
Donations and legacies	1	224	136,609	-	136,833	43,624
Income from investments	2	329	-	-	329	67
Income from charitable activities	3	-	389,965	-	389,965	419,643
Income from other trading activities	4	96,216	115,942	-	212,158	93,342
TOTAL INCOME AND ENDOWMENTS		96,769	642,516	-	739,285	556,676
EXPENDITURE ON:						
Expenditure on raising funds	5	-	-	-	-	-
Expenditure on charitable activities	6	51,484	657,671	-	709,155	613,272
Other expenditure		-	-	-	-	-
Net gains/(losses) on investments		-	-	-	-	-
TOTAL RESOURCES EXPENDED		51,484	657,671	-	709,155	613,272
NET INCOME/(EXPENDITURE)		45,285	(15,155)	-	30,130	(56,596)
Transfers between funds		-	-	-	-	-
NET MOVEMENT IN FUNDS		45,285	(15,155)	-	30,130	(56,596)
RECONCILIATION OF FUNDS						
TOTAL FUNDS BROUGHT FORWARD		511,745	51,901	-	563,646	620,242
TOTAL FUNDS CARRIED FORWARD		557,030	36,746	-	593,776	563,646

The Statement of Financial Activities includes all gains and losses in the year and therefore a
Statement of Total Recognised Gains and Losses has not been prepared

All of the above amounts relate to continuing activities

The accompanying accounting policies and the notes form part of these financial statements

FALLS WOMENS CENTRE/ IONAD MNA BHFAL LTD
BALANCE SHEET
AS AT 31ST MARCH 2023

	NOTES	2023 £	2022 £
FIXED ASSETS			
Tangible assets	9	<u>436,338</u>	<u>436,516</u>
CURRENT ASSETS			
Debtors and prepayments	11	71,755	68,135
Cash at bank	10	240,449	210,042
Cash in hand		-	-
		<u>312,204</u>	<u>278,177</u>
Creditors: amounts falling due within one year	12	(154,766)	(151,047)
		<u>157,438</u>	<u>127,130</u>
NET CURRENT ASSETS/(LIABILITIES)		157,438	127,130
TOTAL ASSETS LESS CURRENT ASSETS/(LIABILITIES)		593,776	563,646
Creditors: amounts falling due after more than one year		-	-
		<u>593,776</u>	<u>563,646</u>
NET ASSETS/(LIABILITIES)		<u>593,776</u>	<u>563,646</u>
FUNDS:			
ENDOWMENT FUNDS			
		-	-
UNRESTRICTED INCOME FUNDS	13/15/16	557,030	511,745
RESTRICTED INCOME FUNDS	13/15/17	36,746	51,901
		<u>593,776</u>	<u>563,646</u>

APPROVED ON BEHALF OF THE BOARD OF DIRECTORS :

Rosaleen Jackson
ROSALEEN JACKSON
DIRECTOR

Rosaleen Mc Corley
ROSALEEN McCORLEY
DIRECTOR

DATE 14th December 2023

DATE 14th December 2023

The accompanying accounting policies and notes form part of these financial statements

FALLS WOMENS CENTRE/ IONAD MNA BHFAL LTD
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31ST MARCH 2023

	NOTES	2023 £	2022 £
CASHFLOWS FROM OPERATING ACTIVITIES			
Cash generated from operations	14	30,408	16,512
Net cash inflow/(outflow) from operating activities		30,408	16,512
Investing activities			
Investment income		-	-
Purchase of tangible fixed assets		-	-
Acquisition of investments		-	-
Disposal of investments		-	-
Disposal of tangible fixed assets		-	-
Net cash from investing activities		-	-
Increase/(decrease) in cash and cash equivalents in the year		30,408	16,512
Cash and cash equivalents at the beginning of the year	10	210,042	193,530
Cash and cash equivalents at the end of the year		240,450	210,042
Relating to:			
Cash at bank and in hand	10	240,450	210,042

The accompanying accounting policies and notes form part of these financial statements

FALLS WOMENS CENTRE/ IONAD MNA BHFAL LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

1. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Donations	224	264,372	264,596	877	144,193	145,070
Legacies	-	-	-	-	-	-
Less: Deferred Income	-	(127,763)	(127,763)	-	(101,446)	(101,446)
	224	136,609	136,833	877	42,747	43,624

2. INCOME FROM INVESTMENTS

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Income from UK listed investments	-	-	-	-	-	-
Income from cash	329	-	329	67	-	67
	329	-	329	67	-	67

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Belfast City Council	-	18,500	18,500	-	20,500	20,500
The Executive Office	-	35,642	35,642	-	31,712	31,712
Department for Communities - BRO	-	192,599	192,599	-	196,349	196,349
Children in Need	-	-	-	-	32,416	32,416
Department of Health and Social Services	-	575	575	-	347	347
Early Years	-	27,916	27,916	-	33,316	33,316
Public Health Agency	-	24,189	24,189	-	13,940	13,940
Belfast Health & Social Care Trust	-	17,899	17,899	-	17,220	17,220
Community Relations Council	-	29,020	29,020	-	28,396	28,396
Education Authority	-	11,801	11,801	-	12,044	12,044
Upper Springfield Development Trust	-	31,140	31,140	4,614	21,610	26,224
Lottery - COVID-19	-	-	-	-	-	-
Belfast Childcare Partnership	-	-	-	-	1,756	1,756
HM Revenue & Customs - Job Retention Support Scheme	-	684	684	-	2,736	2,736
Womens Support Network - Fresh Start	-	-	-	208	-	208
Womens Thrive Fund (Smallwood Trust)	-	-	-	-	25,828	25,828
Less: Deferred Income	-	-	-	-	(23,349)	(23,349)
	-	389,965	389,965	4,822	414,821	419,643

4. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Fundraising	-	-	-	-	-	-
Generated income	97,766	122,058	219,824	75,415	19,415	94,830
Less: Deferred Income	(1,550)	(6,116)	(7,666)	-	(1,488)	(1,488)
	96,216	115,942	212,158	75,415	17,927	93,342

FALLS WOMENS CENTRE/ IONAD MNA BHFAL LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

5. EXPENDITURE ON RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Promotional and fundraising costs	-	-	-	-	-	-
	-	-	-	-	-	-

6. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Wages and salaries (<i>See Note 8</i>)	-	400,335	400,335	-	366,142	366,142
Social security costs (<i>See Note 8</i>)	-	48,197	48,197	-	43,104	43,104
Staff development and training	-	-	-	840	-	840
Registration and exam fees	5,054	5,424	10,478	-	8,512	8,512
Tutor fees	-	13,350	13,350	-	13,790	13,790
Counselling	-	43,468	43,468	-	29,851	29,851
Therapies	-	5,895	5,895	-	3,300	3,300
Travel and subsistence costs	-	191	191	55	260	315
Residential costs	-	-	-	-	6,583	6,583
Hospitality	319	147	466	1,119	407	1,526
Programme and project costs - core	3,492	115,334	118,826	27,112	49,996	77,108
Programme costs - creche	8,892	534	9,426	10,236	346	10,582
Sundry expenses	-	-	-	-	-	-
	17,757	632,876	650,633	39,362	522,291	561,653

Support Costs and Governance costs

Telephone and internet	-	6,706	6,706	-	7,437	7,437
Insurance	3,027	3,160	6,187	1,946	3,860	5,806
Light and heat	6,691	3,556	10,247	-	8,317	8,317
Water rates	2,040	-	2,040	-	829	829
Cleaning	1,649	1,271	2,921	792	1,161	1,953
Advertising	-	-	-	-	-	-
Printing, postage, photocopying, shredding and stationery	3,529	1,135	4,665	399	3,083	3,482
Building refurbishment costs	-	-	-	-	-	-
Repairs and maintenance	3,334	1,500	4,834	939	1,000	1,939
Health and safety	2,750	1,813	4,562	-	6,655	6,655
IT Equipment maintenance	-	5,475	5,475	-	2,140	2,140
Capital equipment costs	3,776	-	3,776	455	6,150	6,605
Depreciation	-	179	179	-	238	238
Audit fees	4,174	-	4,174	3,021	405	3,426
Legal and other professional fees	786	-	786	13	1,004	1,017
Subscriptions and licences	584	-	584	642	20	662
Bank interest and charges	1,388	-	1,388	1,113	-	1,113
	33,727	24,795	58,522	9,320	42,299	51,619

TOTAL EXPENDITURE ON CHARITABLE ACTIVITIES

	51,484	657,671	709,155	48,682	564,590	613,272
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FALLS WOMENS CENTRE/ IONAD MNA BHFAL LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

7. NET (OUTGOING)/ INCOMING RESOURCES FOR THE YEAR	2023	2022
This is stated after charging/(crediting)	£	£
Auditors remuneration	4,174	3,426
Depreciation	178	-
	4,352	3,426

8. SALARY COSTS AND EMOLUMENTS	2023	2022
	£	£
Total staff costs were as follows:		
Wages and salaries - key management personnel	70,226	68,136
Wages and salaries - other staff	330,109	298,006
Employer social security costs - key management personnel	12,883	12,076
Employer social security costs - other staff	40,314	35,028
Employer social security costs - Statutory Maternity Pay Recoverable	-	-
Employer social security costs - Employment Allowance	(5,000)	(4,000)
	448,532	409,246

The average monthly number of employees during the year was as follows:	2023	2022
	Number	Number
	25	23

No employees had emoluments in excess of £60,000 (2022: £Nil)

Trustees' remuneration and benefits

There was no trustees' remuneration or other benefits for the year ended 31st March 2023. (2022: £Nil)

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31st March 2023. (2022: £Nil)

FALLS WOMENS CENTRE/ IONAD MNA BHFAL LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

9. TANGIBLE FIXED ASSETS

	Land & Buildings £	Garden Centre £	Play Area £	Office Equipment & Fixtures £	Computer Equipment £	Total £
COST						
As at 1st April 2022	430,902	4,899	5,113	108,203	16,079	565,196
Additions	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
As at 31st March 2023	<u>430,902</u>	<u>4,899</u>	<u>5,113</u>	<u>108,203</u>	<u>16,079</u>	<u>565,196</u>
DEPRECIATION						
As at 1st April 2022	-	-	5,113	108,203	15,364	128,680
Charge for year	-	-	-	-	178	178
Eliminated on disposal	-	-	-	-	-	-
As at 31st March 2023	<u>-</u>	<u>-</u>	<u>5,113</u>	<u>108,203</u>	<u>15,542</u>	<u>128,858</u>
Net book value 2023	<u>430,902</u>	<u>4,899</u>	<u>-</u>	<u>-</u>	<u>537</u>	<u>436,338</u>
Net book value 2022	<u>430,902</u>	<u>4,899</u>	<u>-</u>	<u>-</u>	<u>715</u>	<u>436,516</u>

10. CASH AT BANK

	2023 £	2022 £
Bank of Ireland - Deposit Account	178,923	168,595
Bank of Ireland - General Account	41,725	29,122
Bank of Ireland - Creche Current Account	11,348	8,888
Bank of Ireland - Number 2 Current Account	8,453	3,437
	<u>240,449</u>	<u>210,042</u>

FALLS WOMENS CENTRE/ IONAD MNA BHFAL LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	-	-
Grants receivable - restricted	68,686	65,039
Grants receivable - unrestricted	3,069	3,096
Prepayments	-	-
	71,755	68,135

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Bank overdrafts	-	-
Social security costs and other taxes	(145)	1,821
Net pay control account	9,938	9,376
Deferred income - restricted	135,429	126,283
Deferred income - unrestricted	-	-
Accrued expenses	9,544	13,567
	154,766	151,047

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed Assets £	Debtors and Prepayments £	Cash at Bank and in Hand £	Creditors and Accruals £	Transfers between Funds £	2023 £	2022 £
Unrestricted Funds	436,338	3,069	105,020	(3,572)	16,175	557,030	511,745
Restricted Funds	-	68,686	135,429	(151,194)	(16,175)	36,746	51,901
Total Funds	436,338	71,755	240,449	(154,766)	-	593,776	563,646

14. RECONCILIATION OF OPERATING PROFIT TO NET CASH FLOW FROM OPERATING ACTIVITIES FROM OPERATING ACTIVITIES

	2023	2022
	£	£
Operating Surplus/(Deficit) for the year	30,130	(56,596)
Depreciation	179	238
Movement in debtors	(3,620)	(58,747)
Movement in creditors	3,719	131,617
Gain on investments	-	-
(Profit)/Loss on disposal of Fixed Assets	-	-
Investment income	-	-
Net cash inflow/(outflow) from operating activities	30,408	16,512

FALLS WOMENS CENTRE/ IONAD MNA BHFAL LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

15. MOVEMENT IN FUNDS

	Opening Balance £	Income £	Expenditure £	Net Movement in Funds 2023 £	Transfers between Funds £	2023 £	2022 £
Unrestricted Funds	511,745	96,769	(51,484)	45,285	-	557,030	511,745
Restricted Funds	51,901	642,516	(657,671)	(15,155)	-	36,746	51,901
	563,646	739,285	(709,155)	30,130	-	593,776	563,646

FALLS WOMENS CENTRE/ IONAD MNA BHFAL LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

16. UNRESTRICTED INCOME FUNDS	2023	2022
	£	£
Balance at 1st April 2022	511,745	479,246
Incoming resources for the year	96,769	81,181
Resources expended for the year	(51,484)	(48,682)
Transfer between funds	-	-
	<hr/>	<hr/>
Balance at 31st March 2023	<u>557,030</u>	<u>511,745</u>

17. RESTRICTED INCOME FUNDS	2023	2022
	£	£
Balance at 1st April 2022	51,901	140,996
Incoming resources for the year	642,516	475,495
Resources expended for the year	(657,671)	(564,590)
Transfer between funds	-	-
	<hr/>	<hr/>
Balance at 31st March 2023	<u>36,746</u>	<u>51,901</u>

18. LEGAL STATUS

Falls Womens Centre/ Ionad Mna Bhfal LTD is a Company Limited by Guarantee.
Each member has agreed to contribute £1 in the event of a compulsory winding up.

Falls Womens Centre/ Ionad Mna Bhfal LTD is registered with The Charity Commission for Northern Ireland,
Charity Number 101216. Date of registration 30th November 2015.

Falls Womens Centre/Ionad Mna Bhfal LTD is a recognised Charity within the definition of Section 360(3)
Income and Corporation Taxes Act 1970 by the Commissioners of the HM Revenue & Customs.