

**Foyle Women's Aid
Company limited by guarantee**

**Consolidated Statement of Financial Activities
(including income and expenditure account)
for the Year Ended 31 March 2025**

	Notes	Unrestricted Funds £	Restricted Funds £	Totals 2025 £	Totals 2024 £
Income:					
Income from charitable activities	5	59,623	1,737,194	1,796,817	1,307,870
Income from Donations and Legacies	5	36,222	(206)	36,016	25,490
Investment income	5	1,289	14	1,303	841
Other trading activities	5	120,659	-	120,659	1,897
Total		<u>217,793</u>	<u>1,737,002</u>	<u>1,954,795</u>	<u>1,336,098</u>
Expenditure:					
Other trading activities	6	48,203	-	48,203	7,124
Charitable activities	6	260,278	1,475,774	1,736,052	1,426,347
Raising Funds	7	1,248	20,782	22,030	12,248
Total resources expended		<u>309,729</u>	<u>1,496,556</u>	<u>1,806,285</u>	<u>1,445,719</u>
Net (expenditure)/ income		(91,936)	240,446	148,510	(109,621)
Transfers between funds		<u>103,693</u>	<u>(103,693)</u>	<u>-</u>	<u>-</u>
Net movement in funds		11,757	136,753	148,510	(109,621)
Reconciliation of funds					
Total funds brought forward at 1 April 2024		<u>1,035,594</u>	<u>1,486,835</u>	<u>2,522,429</u>	<u>2,632,050</u>
Total funds carried forward at 31 March 2025		<u>1,047,351</u>	<u>1,623,588</u>	<u>2,670,939</u>	<u>2,522,429</u>

**Foyle Women's Aid
Company limited by guarantee**

**Charity Statement of Financial Activities
(including income and expenditure account)
for the Year Ended 31 March 2025**

	Notes	Unrestricted Funds £	Restricted Funds £	Totals 2025 £	Totals 2024 £
Income					
Income from charitable activities	5	59,622	1,737,194	1,796,816	1,307,870
Income from Donations and Legacies	5	36,222	(206)	36,016	25,490
Investment income	5	1,289	14	1,303	841
Other trading activities	5	120,659	-	120,659	1,897
Total		<u>217,792</u>	<u>1,737,002</u>	<u>1,954,794</u>	<u>1,336,098</u>
Expenditure					
Other trading activities	6	48,169	-	48,169	7,124
Charitable activities	6	260,081	1,475,774	1,735,855	1,426,119
Costs of raising funds	7	1,008	20,782	21,790	10,908
Total		<u>309,258</u>	<u>1,496,556</u>	<u>1,805,814</u>	<u>1,444,151</u>
Net (expenditure)/ income		(91,466)	240,446	148,980	(108,053)
Transfer between funds		<u>103,693</u>	<u>(103,693)</u>	<u>-</u>	<u>-</u>
Net movement in funds		12,227	136,753	148,980	(108,053)
Reconciliation of funds					
Total funds brought forward at 1 April 2024		<u>1,081,520</u>	<u>1,486,835</u>	<u>2,568,355</u>	<u>2,676,408</u>
Total funds carried forward at 31 March 2025		<u>1,093,747</u>	<u>1,623,588</u>	<u>2,717,335</u>	<u>2,568,355</u>

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

**Foyle Women's Aid
Company limited by guarantee**

Consolidated Balance Sheet as at 31 March 2025

	Notes	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Fixed Assets					
Tangible Assets	11	2,655,870	2,556,059	2,655,869	2,556,057
Investments	12	-	-	34,000	34,000
Total fixed assets		<u>2,655,870</u>	<u>2,556,059</u>	<u>2,689,869</u>	<u>2,590,057</u>
Current Assets					
Stocks	13	285	-	285	-
Debtors	14	168,631	128,647	219,829	172,043
Cash at bank and in hand		379,692	364,682	350,333	335,125
Total current assets		<u>548,608</u>	<u>493,329</u>	<u>570,447</u>	<u>507,168</u>
Creditors: amounts falling due within one year	15	<u>162,172</u>	<u>147,280</u>	<u>171,614</u>	<u>149,193</u>
Net current assets		<u>386,436</u>	<u>346,049</u>	<u>398,833</u>	<u>357,975</u>
Total assets less current liabilities		<u>3,042,306</u>	<u>2,902,108</u>	<u>3,088,702</u>	<u>2,948,032</u>
Creditors: amounts falling due after one year	16	<u>(371,367)</u>	<u>(379,679)</u>	<u>(371,367)</u>	<u>(379,679)</u>
Net assets		<u>2,670,939</u>	<u>2,522,429</u>	<u>2,717,335</u>	<u>2,568,353</u>
The funds of the charity					
Restricted capital funds	18	1,573,863	1,361,188	1,573,863	1,361,188
Restricted funds	18	49,725	125,647	49,725	125,647
Unrestricted funds	18	1,047,351	1,035,594	1,093,747	1,081,518
Total Charity Funds		<u>2,670,939</u>	<u>2,522,429</u>	<u>2,717,335</u>	<u>2,568,353</u>

These consolidated accounts are prepared in accordance with section 398 of the Companies Act 2006 and the Charities Act (NI) 2008 and applicable regulations. These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

**Foyle Women's Aid
Company limited by guarantee**

These financial statements were approved by the board of directors and authorised for issue on 8 December 2025 and are signed on behalf of the board by:

A handwritten signature in black ink, appearing to read 'A Biega', written over a horizontal line.

**Ms Amanda Biega (Chairperson)
Director**

The attached notes form part of these accounts.

**Foyle Women's Aid
Company limited by guarantee**

**Statement of cash flows (continued)
Year ended 31 March 2025**

	Group		Charity	
	2025 £	2024 £	2025 £	2024 £
Cash flows from operating activities				
Profit/(loss) for the financial year	148,511	(109,619)	148,980	(108,053)
<i>Adjustments for:</i>				
Depreciation of tangible assets	120,894	116,629	120,894	116,629
Other interest receivable and similar income	(1,303)	(845)	(1,303)	(845)
Interest payable and similar expenses	32,725	33,664	32,725	33,664
Accrued expenses/(income)	(1,646)	(31,039)	(566)	(31,976)
Rounding	(1)	(1)	2	-
<i>Changes in:</i>				
Stocks	(285)	-	(285)	-
Trade and other debtors	(39,984)	51,208	(47,787)	44,195
Trade and other creditors	16,614	50,221	23,063	47,453
Cash generated from operations	<u>275,525</u>	<u>110,218</u>	<u>275,723</u>	<u>101,067</u>
Interest paid	(32,725)	(33,664)	(32,725)	(33,664)
Interest received	1,303	845	1,303	845
Net cash from operating activities	<u>244,103</u>	<u>77,399</u>	<u>244,301</u>	<u>68,248</u>
Cash flows from investing activities				
Purchase of tangible assets	(220,705)	(47,143)	(220,705)	(47,143)
Net cash used in investing activities	<u>(220,705)</u>	<u>(47,143)</u>	<u>(220,705)</u>	<u>(47,143)</u>
Cash flows from financing activities				
Proceeds from borrowings	(8,388)	(7,567)	(8,388)	(7,566)
Net cash used in financing activities	<u>(8,388)</u>	<u>(7,567)</u>	<u>(8,388)</u>	<u>(7,566)</u>
Net increase/(decrease) in cash & cash equivalents	15,010	22,689	15,208	13,539
Cash and cash equivalents at beginning of year	364,682	341,993	335,125	321,586
Cash and cash equivalents at end of year	<u>379,692</u>	<u>364,682</u>	<u>350,333</u>	<u>335,125</u>

**Foyle Women's Aid
Company limited by guarantee**

**Notes to the financial statements
Year ended 31 March 2025**

1. General information

The company is a private charitable company limited by guarantee, registered in Northern Ireland. The address of the registered office is 24 Pump Street, Derry, BT48 6JG.

2. Accounting policies

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 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

Going concern

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

Consolidation

The financial statements consolidate the results of the charity and its wholly owned subsidiary on a line-by-line basis. The subsidiary company is detailed below.

Subsidiary Name	Company Number	Charity Registration Number	Parent Company Control
Avert Enterprises Limited	NI603937	Non-charity	100% Shareholder

Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured.

Income represents the total value of grants received and receivable as well as other income arising from other operating and fundraising activities during the year.

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

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.

**Foyle Women's Aid
Company limited by guarantee**

**Notes to the financial statements (continued)
Year ended 31 March 2025**

Expenditure

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

- expenditure on raising funds includes the costs of all fundraising activities, events and non-charitable trading activities.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

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

Taxation

During the current year the company has only been involved in charitable activities in furtherance of its charitable objects and is not liable to Income Tax or Corporation Tax.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

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

Depreciation

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

Office equipment	- 25%	straight line
Fittings fixtures and equipment	- 25%	straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Fixed asset investments

Fixed asset investments are initially recorded at cost, and subsequently stated at cost less any accumulated impairment losses. Listed investments are measured at fair value with changes in fair value being recognised in profit or loss.

Impairment

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

**Foyle Women's Aid
Company limited by guarantee**

**Notes to the financial statements (continued)
Year ended 31 March 2025**

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model and the performance model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Under the performance model, where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

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

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Employee benefits

When employees have rendered service to the company, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

3. Limited by guarantee

Foyle Women's Aid is a registered charity limited by guarantee without a share capital.

NI Charity Commission Reference Number: NIC103223

**Foyle Women's Aid
Company limited by guarantee**

**Notes to the financial statements (continued)
Year ended 31 March 2025**

4. Funds

- Unrestricted Revenue Funds - comprise those revenue funds which the management committee are free to use in accordance with the company objectives.
- Restricted Revenue Funds - comprise those revenue funds which have been given for particular purposes and projects.
- Unrestricted Capital Funds - comprise those net assets which the trust is able to apply freely in pursuit of its own charitable objectives and related purposes.
- Restricted Capital Funds - comprise those net assets which at the end of the accounting period have specific grant and other conditions restricting either their use or their disposability for defined periods.
- Designated Funds - comprise of unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Foyle Women's Aid
Company limited by guarantee

Notes to the financial statements (continued)
Year ended 31 March 2025

5. Income	Group		Charity	
	Restricted Funds 2025 £	Restricted Funds 2024 £	Restricted Funds 2025 £	Restricted Funds 2024 £
Incoming from charitable activities				
<i>Grants</i>				
NIHE-Supporting people grant	474,779	458,289	474,779	458,289
NIHE-Housing benefit	335,651	246,017	335,651	246,017
NIHE-Floating support grant	292,228	284,304	292,228	284,304
Dept of Justice	28,717	-	28,717	-
WHSCT	66,658	60,214	66,658	60,214
WHSCT-Cook-it Project	5,000	-	5,000	-
BBC Children in Need	-	9,810	-	9,810
Education Authority	-	6,000	-	6,000
PBNI - Community (Ivan)	-	825	-	825
PBNI - Partner Support Worker (JS)	12,000	9,500	12,000	9,500
Comic Relief	13,000	13,000	13,000	13,000
DCC-PCSP	7,014	-	7,014	-
The Pathway Fund	19,931	17,931	19,931	17,931
The Clear Project	5,000	5,000	5,000	5,000
Southall Black Sisters Project	116,866	95,637	116,866	95,637
Homeless Connect	2,669	-	2,669	-
Kids out UK	-	600	-	600
DOH SPPG	-	2,000	-	2,000
DFC	-	3,502	-	3,502
Childcare Partnership Regional	-	800	-	800
National lottery	257,521	10,000	257,521	10,000
Garfield Weston	40,000	-	40,000	-
UCD	7,983	-	7,983	-
DFC - Jobstart	8,331	-	8,331	-
DCSDC - EVASG	5,000	-	5,000	-
All State Funding	15,000	28,500	15,000	28,500
Room hire	250	375	250	375
Rent receivable	6,667	-	6,667	-
Service charges income	13,673	9,703	13,673	9,703
Other income	3,256	6,253	3,256	6,253
Total	1,737,194	1,268,260	1,737,194	1,268,260

**Foyle Women's Aid
Company limited by guarantee**

**Notes to the financial statements (continued)
Year ended 31 March 2025**

	Group		Charity	
	Restricted Funds 2025 £	Restricted Funds 2024 £	Restricted Funds 2025 £	Restricted Funds 2024 £
Income from Donations and Legacies				
Donations received	(206)	111	(206)	111
Total	(206)	111	(206)	111

Investment income				
Bank interest received	14	-	14	-
Total	14	-	14	-

	Group		Charity	
	Unrestricted Funds 2025 £	Unrestricted Funds 2024 £	Unrestricted Funds 2025 £	Unrestricted Funds 2024 £
Incoming from charitable activities				
Room hire	1,529	840	1,529	840
Rental income	48,987	34,092	48,987	34,092
Other income	9,106	4,678	9,106	4,678
Total	59,622	39,610	59,622	39,610

Income from Donations and Legacies				
Donations received	36,222	25,379	36,222	25,379
Total	36,222	25,379	36,222	25,379

Investment income				
Bank interest received	1,289	841	1,289	841
Total	1,289	841	1,289	841

Other trading activities				
Cafe sales	120,659	1,897	120,659	1,897
Total	120,659	1,897	120,659	1,897

**Foyle Women's Aid
Company limited by guarantee**

**Notes to the financial statements (continued)
Year ended 31 March 2025**

6. Expenditure	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Expenditure on other trading activities				
Cafe purchases	47,282	2,219	47,282	2,219
Closing stock	285	-	285	-
Cafe supplies & renewals	1,172	4,905	1,172	4,905
General expenses	34	-	-	-
	48,203	7,124	48,169	7,124

Expenditure on other trading activities was £48,203 (31 March 2024 - £7,124) of which £48,203 (31 March 2024 - £7,124) was unrestricted and £Nil (31 March 2024 - £Nil) was restricted.

**Foyle Women's Aid
Company limited by guarantee**

**Notes to the financial statements (continued)
Year ended 31 March 2025**

	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Expenditure on charitable activities				
Wages and salaries	817,878	656,866	817,878	656,866
Employer's social security contributions	71,792	61,684	71,792	61,684
Staff pension - defined contribution	62,272	64,203	62,272	64,203
Staff training	2,173	616	2,173	616
Employee expenses	40,660	34,763	40,660	34,763
Grants payable	103,153	44,910	103,153	44,910
HR support	8,187	-	8,187	-
Recruitment expenses	2,413	2,389	2,413	2,389
Rent payable	157,365	124,696	157,365	124,696
Rates	766	538	766	538
Insurance	9,989	8,380	9,989	8,380
Light and heat	66,382	53,260	66,382	53,260
Cleaning	17,333	18,661	17,333	18,661
Accommodation misc expenses	13,211	17,771	13,211	17,771
Repairs and maintenance	43,251	30,499	43,251	30,499
Conferences & course notes	5,434	3,798	5,434	3,798
Printing, postage and stationery	6,402	4,393	6,402	4,393
Advertising & marketing	366	-	366	-
Fundraising expenses	1,331	-	1,331	-
Telephone	33,846	30,429	33,846	30,429
Computer costs	31,229	31,371	31,229	31,371
Motor expenses	5,578	3,932	5,578	3,932
Client expenses	28,526	23,823	28,526	23,823
DFS expenses	154	4,065	154	4,065
Travelling and entertainment	11,126	8,757	11,126	8,757
Legal and professional	6,606	19,572	6,606	19,572
Bank charges	1,234	1,044	1,037	816
Credit card charges	1,488	22	1,488	22
Bad debts	20,097	16,298	20,097	16,298
Subscriptions	12,221	9,322	12,221	9,322
Depreciation of tangible assets	120,894	116,629	120,894	116,629
Bank interest paid	32,695	33,660	32,695	33,660
Other interest received	-	(4)	-	(4)
Total	1,736,052	1,426,347	1,735,855	1,426,119

Expenditure on charitable activities was £1,736,052 (2024 - £1,426,347) of which £260,278 was unrestricted (2024 - £125,967) and £1,475,774 restricted (2024 - £1,300,380).

**Foyle Women's Aid
Company limited by guarantee**

**Notes to the financial statements (continued)
Year ended 31 March 2025**

7. Expenditure	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Expenditure on raising funds				
Accountancy fees	14,180	4,884	13,940	3,544
Auditors remuneration	7,820	7,360	7,820	7,360
Interest on overdue taxation	30	4	30	4
Total	22,030	12,248	21,790	10,908

Expenditure on raising funds was £22,030 (2024 - £12,248) of which £1,248 was unrestricted (2024 - credit £1,344) and £20,782 restricted (2024 - £10,904).

8. Operating income/(expenditure)	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Depreciation of tangible assets	120,894	116,629	120,894	116,629
Fees payable for the audit of the financial statements	7,820	7,360	7,820	7,360

**Foyle Women's Aid
Company limited by guarantee**

**Notes to the financial statements (continued)
Year ended 31 March 2025**

9. Staff costs

The average number of persons employed by the charity company during the year, including the trustees was 36 (2024: 26).

The aggregate payroll costs incurred during the year were:

	Year ended	Year ended
	2025	2024
	£	£
Wages and salaries	817,878	656,866
Social security costs	71,792	61,684
Other pension costs	62,272	64,203
	<u>951,942</u>	<u>782,753</u>

One employee had employee benefits totalling between £60,000 and £70,000 (2024 - one between £80,000 and £90,000).

The charity trustees were not paid or received any other benefits from employment with the company in the year, neither were they re-imbursed expenses during the year. No charity trustee received payment for professional or other services supplied to the charity.

The key management personnel of the charity company comprise the Trustees, the Chief Executive and the Financial Controller. The total employee benefits of the key management personnel of the company were £120,819 for the year to 31 March 2025 (2024: £151,692).

**Foyle Women's Aid
Company limited by guarantee**

**Notes to the financial statements (continued)
Year ended 31 March 2025**

10 Avert Enterprises Limited

The wholly owned subsidiary Avert Enterprises Limited is incorporated in Northern Ireland (company number NI603937). Avert Enterprises Limited is involved in projects or services to provide training and therapy services complimentary to the charitable objects of its parent charity, Foyle Women's Aid. A summary of the financial results is shown below.

The summary financial performance of the subsidiary alone is:

	2025	2024
	£	£
Expenditure	(472)	(1,568)
Net (outgoing) resources for the year	(472)	(1,568)
The assets and liabilities of the subsidiary were:		
Fixed assets	-	-
Current Assets	36,761	36,959
Current liabilities	(49,160)	(48,886)
Long term liabilities	-	-
Net assets/(liabilities)	(12,399)	(11,927)
Total Company Funds	(12,399)	(11,927)

**Foyle Women's Aid
Company limited by guarantee**

**Notes to the financial statements (continued)
Year ended 31 March 2025**

11. Tangible assets - Group

	Freehold and leasehold properties	Office Equipm't	Fixtures & fittings	Motor vehicles	Property fixtures & fittings	Total
	£	£	£	£	£	£
Cost						
At 1 April 2024	2,907,972	100,584	462,066	28,794	8,931	3,508,347
Additions	210,592	5,363	4,750	-	-	220,705
At 31 March 2025	3,118,564	105,947	466,816	28,794	8,931	3,729,052
Depreciation						
At 1 April 2024	529,762	90,965	305,669	17,037	8,855	952,288
Charge for the year	57,875	5,829	51,355	5,759	76	120,894
At 31 March 2025	587,637	96,794	357,024	22,796	8,931	1,073,182
Carrying amount						
At 31 March 2025	2,530,927	9,153	109,792	5,998	-	2,655,870
At 31 March 2024	2,378,210	9,619	156,397	11,757	76	2,556,060

11. Tangible assets - Charity

	Freehold and leasehold properties	Office Equipment	Fixtures, fittings and equipment	Motor vehicles	Property fixtures & fittings	Total
	£	£	£	£	£	£
Cost						
At 1 April 2024	2,907,972	100,584	458,623	28,794	8,931	3,504,904
Additions	210,592	5,363	4,750	-	-	220,705
At 31 March 2025	3,118,564	105,947	463,373	28,794	8,931	3,725,609
Depreciation						
At 1 April 2024	529,762	90,965	302,227	17,037	8,855	948,846
Charge for the year	57,875	5,829	51,355	5,759	76	120,894
At 31 March 2025	587,637	96,794	353,582	22,796	8,931	1,069,740
Carrying amount						
At 31 March 2025	2,530,927	9,153	109,791	5,998	-	2,655,869
At 31 March 2024	2,378,210	9,619	156,396	11,757	76	2,556,058

**Foyle Women's Aid
Company limited by guarantee**

**Notes to the financial statements (continued)
Year ended 31 March 2025**

12. Investments

The charity holds 34,001 ordinary shares of £1 each in the wholly owned subsidiary Avert Enterprises Limited. These are the only shares allotted, called up and fully paid. This subsidiary company is incorporated in Northern Ireland. The financial results for this company are summarised in note 10.

13. Stocks

	2025	2024
	£	£
Raw materials and consumables	285	-

14. Debtors

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Trade debtors	107,785	71,426	107,785	71,426
Prepayments and accrued income	13,209	11,425	13,209	11,425
Other debtors	47,637	45,796	98,835	89,192
	168,631	128,647	219,829	172,043

15. Creditors: amounts falling due within one year

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Bank loans and overdrafts	41,106	41,182	41,106	41,182
Trade creditors	89,694	70,097	89,694	70,097
Accruals and deferred income	9,060	10,706	7,500	8,066
Social security and other taxes	-	-	10,014	3,564
Other creditors	22,312	25,295	23,300	26,283
	162,172	147,280	171,614	149,192

16. Creditors: amounts falling due after more than one year

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Other creditors	371,367	379,679	371,367	379,679
	371,367	379,679	371,367	379,679

**Foyle Women's Aid
Company limited by guarantee**

**Notes to the financial statements (continued)
Year ended 31 March 2025**

17. Employee benefits

Defined contribution plans

The amount recognised in profit or loss in relation to defined contribution plans was £62,272 (2024: £64,203).

18. Analysis of charitable funds

	At 1 April 2024	Incoming Resources	Resources Expended	Transfers	At 31 March 2025
Analysis of movements in group unrestricted funds					
General Fund	904,994	217,793	(309,729)	103,693	916,751
Designated Fund	130,600	-	-	-	130,600
	<u>1,035,594</u>	<u>217,793</u>	<u>(309,729)</u>	<u>103,693</u>	<u>1,047,351</u>
Analysis of movements in charity unrestricted funds					
General Fund	950,920	217,792	(309,258)	103,693	963,147
Designated Fund	130,600	-	-	-	130,600
	<u>1,081,520</u>	<u>217,792</u>	<u>(309,258)</u>	<u>103,693</u>	<u>1,093,747</u>
Analysis of movements in group restricted funds					
Restricted Fund	125,647	1,497,802	(1,496,556)	(77,168)	49,725
Restricted Capital Fund	1,361,188	239,200	-	(26,525)	1,573,863
	<u>1,486,835</u>	<u>1,737,002</u>	<u>(1,496,556)</u>	<u>(103,693)</u>	<u>1,623,588</u>
Analysis of movements in charity restricted funds					
Restricted Funds					
Restricted Fund	125,647	1,497,802	(1,496,556)	(77,168)	49,725
Restricted Capital Funds	1,361,188	239,200	-	(26,525)	1,573,863
Total Charity Restricted Funds	<u>1,486,835</u>	<u>1,737,002</u>	<u>(1,496,556)</u>	<u>(103,693)</u>	<u>1,623,588</u>

**Foyle Women's Aid
Company limited by guarantee**

**Notes to the financial statements (continued)
Year ended 31 March 2025**

19. Net Assets by Funds - Group

	Unrestricted Funds	Restricted Funds	Restricted Capital Funds	Total 2025	Total 2024
	£	£	£	£	£
Tangible assets	1,128,674	-	1,527,196	2,655,870	2,556,059
Current assets	452,216	49,725	46,667	548,608	493,329
Creditors: due within one year	(162,172)	-	-	(162,172)	(147,280)
Creditors: due more than one year	(371,367)	-	-	(371,367)	(379,679)
Net assets	<u>1,047,351</u>	<u>49,725</u>	<u>1,573,863</u>	<u>2,670,939</u>	<u>2,522,429</u>

20. Analysis of changes in net debt

Group changes in cash and cash equivalents

	At 1 April 2024	Cash flows	At 31 March 2025
	£	£	£
Cash and cash equivalents	<u>364,682</u>	<u>15,010</u>	<u>379,692</u>

Charity changes in cash and cash equivalents

	At 1 April 2024	Cash flows	At 31 March 2025
	£	£	£
Cash and cash equivalents	<u>335,125</u>	<u>15,208</u>	<u>350,333</u>

21. Contingent assets and liabilities

During the years ended 31st March 2018, 2019 and 2020, Foyle Women's Aid has incurred additional salary costs in pursuit of its overall charitable objectives which are included in the accounts as a charitable activities expense. The charity has made certain efficiencies in its operations in the current year to absorb these ongoing costs. However, these historical costs are to be grant funded by one of the company's main funders, but the timing of the receipt of these incoming resources is not certain and outside the control of the charity.

**Foyle Women's Aid
Company limited by guarantee**

**Notes to the financial statements (continued)
Year ended 31 March 2025**

22. Related party transactions

During the year the parent company entered into the following transactions with related parties:

	Transaction value		Balance owed by/(owed to)	
	2025	2024	2025	2024
	£	£	£	£
Wholly owned subsidiaries	283	1,053	47,518	47,235