

Company registration number: NI054434

Charity registration number: NIC105905

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

M.B. McGrady Co
Chartered Accountants Registered Auditors
Suite 2B Cadogan House
322 Lisburn Road
Belfast
Co. Antrim
BT9 6GH

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

Trustees	Anne McAllister (Resigned 12 June 2024)
	Jackie Fisher
	Lisa Harris (Resigned 12 December 2024)
	Janice Hagan
	Valerie Morris
	Jenni McQuoid
	Brenda Leslie (Resigned 1 December 2024)
	Tahnee McCorry (Appointed 26 July 2024, resigned 12 December 2024)
	Heather Leitch (Appointed 26 July 2024)
	Moirá McMurray (Resigned 13 March 2024)
Charity Registration Number	NIC105905
Company Registration Number	NI054434
	The charity is incorporated in Northern Ireland.
Registered Office	The Naomi Centre 2 Cullybackey Road Ballymena Co. Antrim BT43 5DF
Principal Office	The Naomi Centre 2 Cullybackey Road Ballymena Co. Antrim BT43 5DF
Auditor	M.B. McGrady & Co Chartered Accountants & Registered Auditors Suite 2B Cadogan House 322 Lisburn Road Belfast Co. Antrim BT9 6GH
Solicitors	James Ballentine & Sons Bank Buildings The Pentagon Ballymena BT43 5LL
Bankers	Danske Bank 1-2 Broadway Ballymena BT43 6EA

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey
Strategic Report for the Year Ended 31 March 2024

Achievements and Performance

Annual Summary 2023/24

Activities 2023/24

We welcomed new CEO, Gillian Creevy, into the organisation this year and launched a new strategic plan, with a focus on 'elevating' eight major aspects of our work: Staff, Service Delivery, Income Generation, Communications, Premises, Volunteering, Governance and Influence.

Staff: A new *Domestic Abuse Specialist* (DAS) role has been formally established, fully recognising the unique and specialist nature of ABCLN Practitioners. Specialist, accredited training - a *Level 3* Certificate in Preventing and Tackling Domestic Abuse - developed by WA Federation NI, will be rolled out in two tranches to all DAS over the next two years.

A full review of staff pay and conditions has been undertaken.

Service Delivery: This year we have seen an increase in the total number of women supported by ABCLN as well as an increase in those accessing our *Floating Support* service and attending specialist classes. We have, regrettably, experienced a reduction in the number of children and young people we have been able to support. This is a direct result of funding issues and is causing concern. We will aim to make this aspect of our work a priority in the coming year – especially in terms of our work within schools.

	2023/24	2022/23
1. Total number of women supported by Women's Aid ABCLN	1,547	1,449
2. Total number of children and young people receiving support	335	723
3. Women and children accommodated in our Refuges	81 women 42 children	89 women 31 children
4. Women accessing our <i>Floating Support Service</i>	1,317	1,291
5. Women attending Classes and Drop-in sessions	615	290
6. Specialist one-to-one sessions delivered	2,812	3,007
7. Information and support calls received and managed	60,899	54,128

Across Northern Ireland there were 32,763 domestic abuse incidents recorded by the PSNI during this year; the third highest level recorded since data collection commenced in 2004/05. There were 19,954 domestic abuse crimes recorded across the same period and 3 domestic abuse homicides.

The PSNI report receiving a call regarding domestic abuse incident *every 16 minutes*.

Income Generation: A new Business Development Manager role has been created with funding secured via the *Dormant Accounts NI Scheme*. The process has commenced to recruit an experienced manager with income generation expertise who will be tasked with developing new corporate relationships and enhancing an already vibrant programme of community fundraising. A fundraising target of £350,000 will be set for 2024/25.

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey
Strategic Report for the Year Ended 31 March 2024

Communications: Strong, consistent core messages continue to be embedded within our website, press and social media – and within our awareness-raising and training material.

In response to a request from the PSNI, we designed and produced new '*Contact Us*' cards for discreet use by PSNI Officers on call-out to domestic abuse incidents.

Premises: We initiated a full structural survey of our Naomi House and Grace House premises and subsequently engaged a quantity surveyor to compile a Scope of Works to facilitate a tendering process for essential repairs to both buildings next year.

We completed a programme of refurbishment in The Cornerstone with funding received from AllState and will commence a similar programme in our Virginia House refuge next year.

Volunteering: new job descriptions were created for volunteering roles in Refuge, RECONNECT groupwork and for Court Support. Recruitment has been successful, with 40 volunteers now active across the organisation. The Volunteer Handbook has been reviewed and updated.

Governance: new budgetary reporting mechanisms have been introduced this year and will continue to be refined.

Looking forward to 2024/25

We will aim to:

1. Deliver specialist Level III training to Domestic Abuse Specialists with 2+ years' service
2. Introduce the new role of OBNS Domestic Abuse Specialist - to support 'older' women through our Older But No Safer (OBNS) Programme
3. Deliver **Mandatory Core Training** including:
 - Safeguarding Children
 - Adult Safeguarding and Protection
 - Health and Safety
 - Data Protection
4. Refurbish the interior of Virginia House
5. Produce a joint WA ABCLN/CMU business case to deliver our *Family First Programme* across the whole of the Northern Trust.
6. Deliver a revised *Heading for Healthy Relationships* workshop to all Year 11 pupils across our region.
7. Design a new awareness-raising campaign with the aim of reaching women at a much earlier stage of their domestic abuse experience
8. Produce a new '*Helpful Handbook*' to provide details of all services offered by ABCLN
9. Meet/exceed an Income Generation target of £350,000
10. Complete a Board-level *Skills Audit*

As ever, Women's Aid ABCLN will continue to provide a holistic service to women and children affected by all forms of domestic abuse and will remain totally committed to meet our vision to eradicate domestic abuse.

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey
Strategic Report for the Year Ended 31 March 2024

Financial review

Group Income in the year was £1,203,639 and group expenditure totalled £1,543,453 giving a group deficit of £339,814. Total funds for the group held at 31st March 2024 were £1,920,686. £906,201 of the total funds are restricted and are not available for the general purposes of the group at the end of the reporting period. Group unrestricted and designated reserves totalled £1,014,485 at the close of the period.

Charity Income in the year was £1,084,818 and expenditure totalled £1,428,566 giving a deficit of £343,748. Total funds held at 31st March 2024 were £1,847,101. £906,201 of the total funds are restricted and are not available for the general purposes of the charity at the end of the reporting period. Unrestricted and designated reserves totalled £940,900 at the close of the period.

In March 2024, the charity returned £235,948 of historic grant funding to NIHE Supporting People. This amount was presented within the opening restricted funds balance, however these monies were not available for use by the charity. The returned funds are recorded as a reduction in income from Supporting People in the current year.

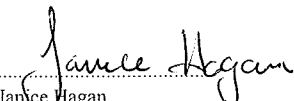
Policy on reserves

It is the Charity's policy to maintain unrestricted reserves equal to 3 months running costs. In 2024, that value is £357,142. The Unrestricted and designated reserves total £940,900 for 2024 which is equivalent just over 8 months running costs.

Principal funding sources

The charity receives donations from private individuals and income from fundraising activities. The principle funding sources for the charity are from grant making bodies and contract income from NIHE & NHSCT. All funds received are detailed within this report.

The strategic report was approved by the trustees of the charity on 30 January 2025 and signed on its behalf by:


Janice Hagan
Trustee

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey
Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2024.

Objectives and activities

Objects and aims

The purpose of Women's Aid ABCLN is to provide a holistic service to women and children affected by all forms of domestic violence; to educate, challenge and co-operate with external agencies and the wider community with a vision to eradicate domestic violence.

The core aims are:

1. To provide services and temporary refuge to women and children suffering domestic violence, be that emotional, physical, financial, verbal or sexual abuse.
2. To empower and enable women to determine their own future.
3. To recognise, respond and care for the emotional needs of children and young people.
4. To offer support and guidance to any woman who asks for it, both in refuge and in her own community
5. To educate, inform and challenge the public, the media, police, courts, social services and other authorities about the prevalence and effects of domestic violence. We will always be mindful that domestic violence is a direct result of the general position of women in our society and perpetrators' decisions to meet their own needs without negotiation because they believe that they are entitled to.

Domestic violence is a breach of human rights.

Public benefit

The direct benefits flowing from our organisation's purposes: Relief of those in need is achieved through providing services for women, children and young people impacted upon by domestic violence. This prevents homelessness, poverty, and educational underachievement. Our work in providing training and support to other agencies, groups and communities educates and empowers responses relevant to the needs of these victims. The benefits above are demonstrated through the 'journey travelled model' of weekly and monthly review of support plans, follow up calls and meetings for all service users. Need for the service is evidenced by continued improvement within the organisation, new services offered and the high number of referrals to our service. With reference to all purposes, there is no harm or possibility of harm outweighed by the benefit.

The charity's beneficiaries are women, children and young people affected by domestic violence in the five areas our charity covers, Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey. In respect of "private beneficiaries", there are paid staff integral to provision of services to beneficiaries. The benefit derived by these members of staff, in the form of wages, is incidental to provision of service to beneficiaries. Service to beneficiaries could not be delivered without paid staff, and the purposes of the charity could not be attained. Payment of wages does not form a purpose in its own right and is justifiable and reasonable. Trustees ensure that payment of wages to staff is directly related to and only for enacting the stated purposes and attaining the desired goals for the advantage of beneficiaries.

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey
Trustees' Report

The trustees confirm that they have complied with the requirements of section 2 of the Charities Act (Northern Ireland) 2008 to have due regard to the public benefit guidance published by the Charity Commission for Northern Ireland.

Structure, governance and management

Nature of governing document

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey is a Company Limited by Guarantee, governed by a Memorandum and Articles of Association (NI054434) and registered as a charity with the Charities Commission for Northern Ireland, NIC105905.

It is governed by a voluntary Management Committee which is responsible for strategic planning and decision making, financial governance and probity and have employment responsibility for all staff. Volunteering opportunities within the organisation are openly advertised through a wide range of media outlets. All volunteers complete a mandatory training programme, are subject to a six-month probationary period and complete a comprehensive induction process. Those volunteers who are to be appointed to the Management Committee receive specialist training to assist them to fulfil their roles in relation to governance of the organisation

Recruitment and appointment of trustees

Members to the Management Committee are proposed at the annual general meeting. Office bearers are elected at the first Management Committee meeting following the annual general meeting.

Arrangements for setting key management personnel remuneration

Setting pay and remuneration of the charity's key management personnel is managed through using benchmarking to set appropriate levels and through resources available to the organisation from funding sources. This is carried out by the board as and when required.

Organisational structure

The day-to-day management and operation of the activities are carried out by a staff team, led by the CEO and Management Team, who also report regularly to the Committee. Operational volunteers contribute to the day to day activities of the charity and their contribution is invaluable to the charity meeting its aims and objectives.

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey
Trustees' Report

Principal Risks and Uncertainties

Objectives and policies

The group's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the group's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The group does not use derivative financial instruments for speculative purposes.

Cash flow risk

The group's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The group uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The group's principal financial assets are bank balances and cash, trade and other receivables, and investments.

The group's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

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

Liquidity risk

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

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

Going Concern

The trustees believe that the charity will continue as a going concern. Funders have shown themselves to be supportive, flexible and adaptive to the current situation which is an invaluable help to the women's aid community. The organisation continues to work in partnership with government bodies and agencies in terms of developing a longer term strategy to support victims of domestic violence.

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey
Trustees' Report

Statement of trustees' responsibilities

The trustees (who are also the directors of Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the parent charitable company and the group and of the incoming resources and application of resources, including its income and expenditure, of the charitable group for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 parent charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the parent charitable company and the group 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 parent charitable company and the group and hence for 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. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 30 January 2025 and signed on its behalf by:

.....
Janice Hagan
Trustee

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey
Independent Auditor's Report to the Members of Women's Aid Antrim, Ballymena, Carrickfergus, Larne and
Newtownabbey

Opinion

We have audited the financial statements of Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey (the 'charitable parent company') and its subsidiaries (the 'group') for the year ended 31 March 2024, which comprise the Consolidated Statement of Financial Activities, Consolidated Balance Sheet, Balance Sheet, Consolidated Statement of Cash Flows, Statement of Cash Flows and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; 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 responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

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

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey
Independent Auditor's Report to the Members of Women's Aid Antrim, Ballymena, Carrickfergus, Larne and
Newtownabbey

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.

Opinion on other matter prescribed by the Companies Act 2006

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

- the information given in the Strategic Report and Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and Trustees' Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

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

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

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

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

Auditor 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.

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey
Independent Auditor's Report to the Members of Women's Aid Antrim, Ballymena, Carrickfergus, Larne and
Newtownabbey

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

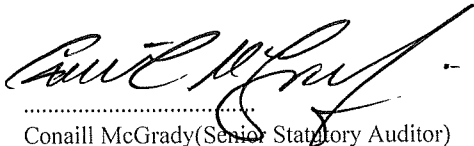
Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities to detect material misstatements related to irregularities, including fraud. Below is a detailed explanation of the extent to which our procedures are capable of detecting irregularities, including fraud. Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, involved several steps. The engagement partner ensured that the engagement team collectively possessed the appropriate competence, capabilities, and skills to identify or recognise non-compliance with applicable laws and regulations. We identified the laws and regulations relevant to the charitable company through discussions with directors and other management, as well as by applying our commercial knowledge and experience in the charitable sector in Northern Ireland. Identified laws and regulations were communicated regularly within the audit team, which remained vigilant for instances of non-compliance throughout the audit process. To assess the susceptibility of the company's financial statements to material misstatement, we obtained an understanding of how fraud might occur. This involved making inquiries of management regarding areas they considered susceptible to fraud, as well as their knowledge of actual, suspected, or alleged fraud. We also reviewed the internal controls in place to mitigate the risks of fraud and non-compliance with laws and regulations. To address the risk of fraud through management bias and override of controls, we performed analytical procedures to identify unusual or unexpected relationships, tested journal entries to identify unusual transactions, assessed whether judgments and assumptions made during the preparation of financial statements indicated potential bias, and investigated the rationale behind significant or unusual transactions. In response to the risk of irregularities and non-compliance with laws and regulations, we designed and implemented procedures that included agreeing financial statement disclosures to the underlying supporting documentation, reviewing the minutes of meetings held by those charged with governance, inquiring of management regarding actual and potential litigation or claims, and examining correspondence with HMRC. It is important to note that there are inherent limitations in our audit procedures. The more removed a law or regulation is from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit our procedures to identifying non-compliance with laws and regulations to inquiries of directors and management, and to the inspection of regulatory and legal correspondence, if any. Material misstatements caused by fraud can be more difficult to detect than those caused by error, as they may involve deliberate concealment or collusion.

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey
Independent Auditor's Report to the Members of Women's Aid Antrim, Ballymena, Carrickfergus, Larne and
Newtownabbey

A further description of our responsibilities is available on the Financial Reporting Council's website at:
www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

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



Conaill McGrady (Senior Statutory Auditor)

For and on behalf of M.B. McGrady & Co, Statutory Auditor

Suite 2B Cadogan House
322 Lisburn Road
Belfast
Co. Antrim
BT9 6GH

30 January 2025

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey
Consolidated Statement of Financial Activities for the Year Ended 31 March 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	46,739	-	46,739
Charitable activities	4	13,500	988,881	1,002,381
Income from Trading Subsidiary	5	120,321	-	120,321
Investment income	6	3,127	-	3,127
Other income	7	15,427	15,644	31,071
Total income		199,114	1,004,525	1,203,639
Expenditure on:				
Costs of generating donations and legacies	8	-	(7,350)	(7,350)
Costs of trading activities	5	(108,964)	-	(108,964)
Staff Costs	14	(51,740)	(966,885)	(1,018,625)
Charitable activities	9	(22,534)	(353,688)	(376,222)
Other expenditure	10	(30,102)	-	(30,102)
Total expenditure		(213,340)	(1,327,923)	(1,541,263)
Net expenditure		(14,226)	(323,398)	(337,624)
Transfers between funds		(15,940)	15,940	-
Net movement in funds		(30,166)	(307,458)	(337,624)
Reconciliation of funds				
Total funds brought forward		1,049,651	1,210,849	2,260,500
Total funds carried forward	23	1,019,485	903,391	1,922,876
	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	61,857	-	61,857
Charitable activities	4	25,759	1,351,929	1,377,688
Other trading activities	5	125,761	-	125,761
Investment income	6	2,477	-	2,477
Other income	7	16,050	12,989	29,039
Total income		231,904	1,364,918	1,596,822

The notes on pages 21 to 36 form an integral part of these financial statements.

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey
Consolidated Statement of Financial Activities for the Year Ended 31 March 2024

Expenditure on:

Costs of generating donations and legacies	8	(1,692)	(5,247)	(6,939)
Costs of trading activities	5	(119,348)	-	(119,348)
Staff Costs	14	(51,284)	(990,476)	(1,041,760)
Charitable activities	9	(55,661)	(318,449)	(374,110)
Other expenditure	10	(36,016)	-	(36,016)

Total expenditure		(264,001)	(1,314,172)	(1,578,173)
-------------------	--	-----------	-------------	-------------

Net income		(32,097)	50,746	18,649
------------	--	----------	--------	--------

Transfers between funds		27,973	(27,973)	-
-------------------------	--	--------	----------	---

Net movement in funds		(4,124)	22,773	18,649
-----------------------	--	---------	--------	--------

Reconciliation of funds

Total funds brought forward		1,053,774	1,188,076	2,241,850
-----------------------------	--	-----------	-----------	-----------

Total funds carried forward	23	1,049,650	1,210,849	2,260,499
-----------------------------	----	-----------	-----------	-----------

All of the group's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 & 2023 is shown in note 23.

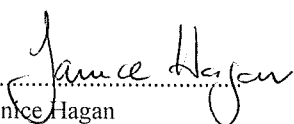
The notes on pages 21 to 36 form an integral part of these financial statements.

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey
(Registration number: NI054434)

Consolidated Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	17	1,137,448	1,156,425
Current assets			
Debtors	19	64,480	56,361
Cash at bank and in hand		793,101	1,173,035
		857,583	1,229,398
Creditors: Amounts falling due within one year	20	(72,155)	(125,324)
Net current assets		785,428	1,104,074
Net assets		1,922,876	2,260,499
Funds of the group:			
Restricted income funds			
Restricted funds		903,391	1,210,849
Unrestricted income funds			
Unrestricted funds		939,401	976,629
Other reserves		80,084	73,021
Total unrestricted funds		1,019,485	1,049,650
Total funds	23	1,922,876	2,260,499

The financial statements on pages 21 to 36 were approved by the trustees, and authorised for issue on 30 January 2025 and signed on their behalf by:


 Janice Hagan
 Trustee

The notes on pages 21-36 form an integral part of these financial statements.

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey
(Registration number: NI054434)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	17	1,137,450	1,156,427
Current assets			
Debtors	19	43,062	30,554
Cash at bank and in hand		730,369	1,103,875
		773,431	1,134,429
Creditors: Amounts falling due within one year	20	(66,590)	(100,008)
Net current assets		706,841	1,034,421
Net assets		1,844,291	2,190,848
Funds of the charity:			
Restricted income funds			
Restricted funds		903,391	1,210,848
Unrestricted income funds			
Unrestricted funds		940,900	980,000
Total funds	23	1,844,291	2,190,848

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 21 to 36 were approved by the trustees, and authorised for issue on 30 January 2025 and signed on their behalf by:

.....
Janice Hagan
Trustee

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey
Consolidated Statement of Cash Flows for the Year Ended 31 March 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash(expenditure)/income		(337,624)	59,019
Adjustments to cash flows from non-cash items			
Depreciation	9,10	29,179	27,481
Investment income	6	(3,127)	(2,477)
		(311,572)	84,023
Working capital adjustments			
(Increase)/decrease in debtors	19	(8,122)	32,258
(Decrease)/increase in creditors	20	(39,931)	(34,600)
(Decrease)/increase in deferred income	20	(13,234)	7,397
Net cash flows from operating activities		(372,859)	89,078
Cash flows from investing activities			
Interest receivable and similar income	6	3,127	2,477
Purchase of tangible fixed assets	17	(10,202)	(5,176)
Net cash flows from investing activities		(7,075)	(2,699)
Net(decrease)/increase in cash and cash equivalents		(379,934)	86,379
Cash and cash equivalents at 1 April		1,173,035	1,086,656
Cash and cash equivalents at 31 March		793,101	1,173,035

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

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey
Statement of Cash Flows for the Year Ended 31 March 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash(expenditure)/income		(346,558)	22,641
Adjustments to cash flows from non-cash items			
Depreciation	9,10	29,179	27,481
Investment income	6	(3,127)	(2,477)
		(320,506)	47,645
Working capital adjustments			
(Increase)/decrease in debtors	19	(12,508)	34,349
Decrease in creditors	20	(20,184)	(12,075)
(Decrease)/increase in deferred income	20	(13,234)	7,397
Net cash flows from operating activities		(366,432)	77,316
Cash flows from investing activities			
Interest receivable and similar income	6	3,127	2,477
Purchase of tangible fixed assets	17	(10,202)	(5,176)
Net cash flows from investing activities		(7,075)	(2,699)
Net(decrease)/increasein cash and cash equivalents		(373,507)	74,617
Cash and cash equivalents at 1 April		1,103,875	1,029,259
Cash and cash equivalents at 31 March		730,369	1,103,875

The notes on pages 21-36 form an integral part of these financial statements.

1. Charity status

The charity is limited by share capital, incorporated in Northern Ireland.

The address of its registered office is:

The Naomi Centre
2 Cullybackey Road
Ballymena
Co. Antrim
BT43 5DF

The principal place of business is:

The Naomi Centre
2 Cullybackey Road
Ballymena
Co. Antrim
BT43 5DF

These financial statements were authorised for issue by the trustees on 30 January 2025.

2. Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Income from trading subsidiary

The trading subsidiary, Onus (NI) Ltd, income is summarised on the group statement of financial activities and detailed in note 5 to the accounts.

Basis of preparation

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Basis of consolidation

The consolidated financial statements consolidate the financial statements of the charity and its subsidiary undertakings drawn up to 31 March 2024.

No statement of financial activities is presented for the charity as permitted by section 408 of the Companies Act 2006. The charity made a loss. A subsidiary is an entity controlled by the charity. Control is achieved where the charity has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

The results of subsidiaries acquired or disposed of during the year are included in the statement of financial activities from the effective date of acquisition or up to the effective date of disposal, as appropriate. Where necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with those used by the group.

The purchase method of accounting is used to account for business combinations that result in the acquisition of subsidiaries by the group. The cost of a business combination is measured as the fair value of the assets given, equity instruments issued and liabilities incurred or assumed at the date of exchange, plus costs directly attributable to the business combination. Identifiable assets acquired and liabilities and contingent liabilities assumed in a business combination are measured initially at their fair values at the acquisition date. Any excess of the cost of the business combination over the acquirer's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities recognised is recorded as goodwill.

Inter-company transactions, balances and unrealised gains on transactions between the charity and its subsidiaries, which are related parties, are eliminated in full.

Intra-group losses are also eliminated but may indicate an impairment that requires recognition in the consolidated financial statements.

Going concern

The trustees believe that the charity will continue as a going concern. Funders have shown themselves to be supportive, flexible and adaptive to the current situation which is an invaluable help to the women's aid community. The organisation continues to work in partnership with government bodies and agencies in terms of developing a longer term strategy to support victims of domestic violence.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the group.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

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

Pensions and other post retirement obligations

The group operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the group has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the group becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the group after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the group intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the group transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the group, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3. Income from donations and

	Unrestricted funds	Total	Total
	General	2024	2023
	£	£	£
Donations and legacies;			
Donations from individuals	46,739	46,739	103,728
	<u>46,739</u>	<u>46,739</u>	<u>103,728</u>

4. Income from charitable activities

	Unrestricted funds	Restricted funds	Total	Total
	General		2024	2023
	£	£	£	£
Charitable Activities	30,427	1,004,525	1,034,952	1,406,727
	<u>30,427</u>	<u>1,004,525</u>	<u>1,034,952</u>	<u>1,406,727</u>

5. Income from other trading

Registered address of Subsidiary:
Ballymena Business Centre
51 Church Street
Ballymena
BT43 6DF

Onus (NI) Limited	2024 £	2023 £
Trading income;		
Turnover	120,321	165,761
Staff Costs	(93,511)	(91,953)
Administrative expenses	(16,952)	(28,895)
Tax on profit/(loss)	(923)	(8,534)
	<u>8,935</u>	<u>36,379</u>

2023's income includes a donation of £40,000 from the charity parent to the subsidiary. The administrative expenses include a charge of £1,500 in both years from the charity to Onus in respect of administration support, which has been eliminated on consolidated per SORP guidance. In addition to the transactions above, Onus (NI) Limited made a distribution of £40,371 to the charity, Women's Aid ABCLN, in 2023.

Aggregate Share Capital and Reserves	<u>78,584</u>	<u>69,652</u>
--------------------------------------	---------------	---------------

6. Investment income

	Unrestricted funds	Total	Total
	General	2024	2023
	£	£	£
Interest receivable on bank deposits	3,127	3,127	2,477

7. Other income

	Unrestricted funds	Total	Total
	General	2024	2023
	£	£	£
Rental income	12,750	12,750	12,750

8. Expenditure on raising funds

a) Costs of generating donations and legacies

	Restricted funds	Total 2024 £	Total 2023 £
Marketing and publicity	7,350	7,350	6,939
	Direct costs £	Allocated support costs £	Total 2023 £
Costs of generating donations and legacies	855	6,495	6,939

9. Expenditure on charitable activities
Charity

		Unrestricted funds	Restricted funds	Total	Total
	Note	General	funds	2024	2023
		£	£	£	£
Charitable Activities		18,745	301,154	319,899	366,117
Staff costs		51,740	966,885	1,018,625	1,041,760
Allocated support costs		2,049	38,819	40,868	37,657
Governance costs	11	3,944	11,511	12,645	10,336
		<u>76,478</u>	<u>1,318,369</u>	<u>1,392,037</u>	<u>1,455,870</u>

	Activity undertaken directly	Activity support costs	Total 2024	Total 2023
	£	£	£	£
Employment & Volunteer Costs	1,020,740	1,961	1,022,701	1,047,499
Establishment Costs	180,107	7,803	187,910	170,782
Repairs & Maintenance	19,002	4,196	23,198	36,541
Office Expenses	30,860	9,858	40,718	33,137
Printing, Postage & Stationery	4,267	969	5,236	5,519
Subscriptions & Donations	720	930	1,650	46,252
Classes & Activities	12,208	55	12,263	13,379
Sundry & Other Costs	39,278	-	39,278	43,903
Cleaning	12,398	1,817	14,215	12,219
Travel & Subsistence	17,737	2,745	20,482	18,733
Advertising and promotion	1,500	200	1,700	1,500
Legal and professional costs	995	6,856	7,851	12,240
Bad Debt expense	630	-	630	2,376
Depreciation of tangible fixed assets	29,179	-	29,179	27,482
Bank Fees	131	1,429	1,560	1,456
	<u>1,369,752</u>	<u>38,819</u>	<u>1,408,571</u>	<u>1,473,018</u>

£103,452 (2023: £123,029) of the above expenditure was attributable to unrestricted funds and £1,305,119 (2023: £1,349,988) to restricted funds.

10. Other expenditure

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Depreciation, amortisation and other similar costs	29,179	29,179	27,482
	<u>29,179</u>	<u>29,179</u>	<u>27,482</u>

11. Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Audit fees: Audit of the financial statements	1,231	6,929	8,160	3,850
Other governance costs	2,713	4,582	7,295	6,486
	<u>3,944</u>	<u>11,511</u>	<u>15,455</u>	<u>10,336</u>

12. Net incoming/outgoing resources

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

	2024 £	2023 £
Depreciation of fixed assets	<u>29,179</u>	<u>27,482</u>

13. Trustees remuneration and

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

14. Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	880,429	871,801
Social security costs	71,632	74,829
Pension costs	56,889	54,928
Compensation payments	-	30,000
Other staff costs	9,675	10,202
	<u>1,018,625</u>	<u>1,041,760</u>

The number of employees whose emoluments fell within the following bands was:

	2024 No	2023 No
£0 - £10,000	9	8
£10,001 - £20,000	18	21
£20,001 - £30,000	16	17
£30,001 - £40,000	4	3
£40,001 - £50,000	1	-
Over £60,000	1	1
	<u>49</u>	<u>50</u>

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

The CEO received emoluments of £69,040 (2023: £65,801)

The total employee benefits of the key management personnel of the group were £167,153 (2023: £163,663).

The charity considers its key management personnel to be the CEO, Finance Manager and the Area Manager

15. Auditors' remuneration

	2024 £	2023 £
Audit of the financial statements	<u>8,160</u>	<u>3,850</u>

16. Taxation

The group combines a charity and a trading subsidiary. The charity is registered as such and is therefore exempt from taxation, however the trading subsidiary is subject to corporation tax at the prevailing rates.

17. Tangible fixed assets
Group

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 April 2023	1,309,398	180,267	1,489,665
Additions	3,710	6,492	10,202
At 31 March 2024	1,313,108	186,759	1,499,867
Depreciation			
At 1 April 2023	156,853	176,385	333,238
Charge for the year	26,262	2,917	29,179
At 31 March 2024	183,115	179,302	-
Net book value			
At 31 March 2024	1,129,993	7,457	1,137,450
At 31 March 2023	1,152,545	3,882	1,156,427

Charity

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 April 2023	1,309,398	178,510	1,487,908
Additions	3,710	6,492	10,202
At 31 March 2024	1,313,108	185,002	1,498,110
Depreciation			
At 1 April 2023	156,853	174,628	331,481
Charge for the year	26,262	2,917	29,179
At 31 March 2024	183,115	177,545	360,660
Net book value			
At 31 March 2024	1,129,993	7,457	1,137,450
At 31 March 2023	1,152,545	3,882	1,156,427

18. Investments

	Subsidiary Undertaking Shares £
Cost	
At 31st March 2023 and 31st March 2024	2
Carrying amount	
At 31st March 2024	2
At 31st March 2023	2

18.1. Holdings in subsidiary undertakings

Name	Company Registration Number	Details of Investment	Proportion held by charity
Onus (NI) Limited	NI065189	Ordinary	100%

The aggregate amount of capital and reserves and the results of these undertakings for the last relevant financial year were as follows:

Name	Year Ended	Capital and Reserves (£)	Profit/(loss) (£)
Onus (NI) Limited	31st March 2024	73,588	5,473

19. Debtors

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Trade debtors	50,428	44,762	29,010	18,955
Prepayments	4,404	3,591	4,404	3,591
Other debtors	9,648	8,008	9,648	8,008
	<u>64,480</u>	<u>56,361</u>	<u>43,062</u>	<u>30,555</u>

Group debtors includes £Nil (2023: £Nil) receivable after more than one year.

Charity debtors includes £Nil (2023: £Nil) receivable after more than one year.

20. Creditors: amounts falling due within one year

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Trade creditors	10,925	38,012	10,201	25,048
Trading subsidiary corporation tax payable	923	8,534	-	-
Other taxation and social security	20,161	33,532	17,787	31,187
Other creditors	27,786	24,049	27,443	23,627
Accruals	12,360	7,963	11,160	6,912
Deferred income	-	13,234	-	13,234
	<u>72,155</u>	<u>125,324</u>	<u>66,591</u>	<u>100,008</u>

Danske Bank held securities over the 2 properties at Cullybackey Road, Ballymena and 17 Fountain Street, Antrim with a floating charge relating to the mortgages taken out to finance the purchase of both buildings. The mortgages are fully paid off, and the charges were settled post year end

21. Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £56,889 (2023 - £54,929).

Defined benefit pension scheme

The Charity also has a legacy defined benefit pension scheme. The scheme has a deficit which is monitored by the scheme's actuaries each year. A plan was put in place several years ago where all contributing employers are making additional contributions to ensure the scheme will be fully funded.

22. Analysis of Net Assets

Group

	Unrestricted funds			Total funds	Total funds
	Designated	General	Restricted		
	Funds	funds	funds		
	2024	2024	2024	2024	2023
At 1 April 2023	179,233	870,419	1,210,848	2,260,500	2,241,850
Net Incoming/(outgoing) resources	-	(16,430)	(321,194)	(337,624)	18,649
Transfer between funds	(4,973)	(8,763)	13,736	-	-
At 31 March 2024	174,260	845,226	903,390	1,922,876	2,260,499

Charity

	Unrestricted funds			Total funds	Total funds
	Designated	General	Restricted		
	Funds	funds	funds		
	2024	2024	2024	2024	2023
At 1 April 2023	179,233	800,767	1,210,848	2,190,848	2,168,208
Net Incoming/(outgoing) resources	-	(23,159)	(321,194)	(344,353)	22,641
Transfer between funds	(4,973)	(10,967)	13,736	(2,204)	-
At 31 March 2024	174,260	766,641	903,390	1,844,291	2,190,849

23. Funds

Group

	Balance at 1 April 2023	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
<i>General</i>					
Unrestricted income	679,382	78,793	(103,452)	(8,617)	646,106
Onus	69,651	120,321	(109,888)	-	80,084
Make it Better Fundraising	119,035	-	-	-	119,035
NRPF	2,350	-	-	(2,350)	-
	870,418	199,114	(213,340)	(10,967)	845,225
<i>Designated</i>					
Pension Deficit Fund	22,629	-	-	(4,973)	17,656
Redundancy Fund	91,604	-	-	-	91,604
Sickpay Fund	10,000	-	-	-	10,000
Property Repair Fund	25,000	-	-	-	25,000
Unfunded Salary Reserve	30,000	-	-	-	30,000
	179,233	-	-	(4,973)	174,260
Total unrestricted funds	1,049,651	199,114	(213,340)	(15,940)	1,019,485
<i>Restricted funds</i>					
BBC Children in Need	2,531	24,701	(27,232)	-	-
CYPSP	51,964	53,360	(72,069)	-	33,255
Young People (MIB)	21,196	-	-	-	21,196
Covid Emergency Funds	1,021	-	(1,021)	-	-
Domestic Abuse Support Worker	12,794	7,500	-	-	20,294
Buttle Trust	1,403	16,827	(18,230)	-	-
NHSCT (Family Support)	16,192	72,162	(65,043)	-	23,311
The Gallaher Trust	11,322	15,000	(23,042)	-	3,280
Refuge HM Ruth House	53,924	54,470	(55,664)	(17,432)	35,298
Refuge (HM)	20,150	99,832	(114,065)	17,432	23,349
Nationwide - Family First	49,997	-	(49,997)	-	-
Newtownabbey Council	417	12,500	(13,271)	354	-
NIHE (Floating Support)	44,887	301,080	(384,058)	38,091	-
NIHE (Supporting People/Refuge)	154,789	130,149	(282,112)	(1,104)	1,722
Supporting People Ruth House	39,272	110,184	(142,215)	(1,668)	5,573
NIHE Emergency Covid Funds	980	-	(980)	-	-
National Lottery Older But No Safer	12,514	54,668	(37,201)	-	29,981
NIHE - PIF	340	-	-	-	340
Probation Board NI - PPRP	-	11,500	(4,895)	-	6,605
Hagan Homes - Reconnect Project	22,423	-	-	-	22,423
White Ribbon Project	236	-	(236)	-	-
White Ribbon NI	-	40,593	(36,593)	(4,000)	-
NIO (Capital)	308,000	-	-	(7,000)	301,000
Big Lottery Fund Peoples Millions (Ca	43,834	-	-	(997)	42,837
Antrim Borough Council (Capital)	17,512	-	-	(398)	17,114
Big Lottery (EEV - Capital)	6,335	-	-	(144)	6,191

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey
Notes to the Financial Statements for the Year Ended 31 March 2024

Big Lottery Fund Naomi Centre	110,880	-	-	(2,520)	108,360
Ballymena LSP (Capital)	88,000	-	-	(2,000)	86,000
Enkalon Foundation Cornerstone	8,800	-	-	(200)	8,600
Energy Efficient Big Lottery (Capital)	3,293	-	-	(69)	3,224
Garfield Weston (Capital)	17,600	-	-	(400)	17,200
General Funds (CS - Capital)	6,094	-	-	(138)	5,956
Northern Trust (Capital)	17,600	-	-	(400)	17,200
Premier Power Ballylunford (Capital)	4,400	-	-	(100)	4,300
PSNI Headquarters (Capital)	9,460	-	-	(215)	9,245
PSNI Antrim (Capital)	4,400	-	-	(100)	4,300
PSNI (Capital)	26,400	-	-	(600)	25,800
Rotary Club (Capital)	88	-	-	(2)	86
Ulster Garden Villages (Capital)	17,600	-	-	(400)	17,200
St James' Place (Capital)	2,200	-	-	(50)	2,150
	<u>1,210,848</u>	<u>1,004,526</u>	<u>(1,327,924)</u>	<u>15,940</u>	<u>903,390</u>

Total funds	2,260,499	1,203,640	(1,541,264)	-	1,922,875
-------------	-----------	-----------	-------------	---	-----------

Charity

	Balance at 1 April 2023	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
--	-------------------------------	----------------------------	----------------------------	----------------	----------------------------------

Unrestricted funds

General

Unrestricted income	679,382	80,293	(103,452)	(8,617)	647,606
Make it Better Fundraising	119,035	-	-	-	119,035
NRPF	2,350	-	-	(2,350)	-
	<u>800,767</u>	<u>80,293</u>	<u>(103,452)</u>	<u>(10,967)</u>	<u>766,641</u>

Designated

Pension Deficit Fund	22,629	-	-	(4,973)	17,656
Redundancy Fund	91,604	-	-	-	91,604
Sickpay Fund	10,000	-	-	-	10,000
Property Repair Fund	25,000	-	-	-	25,000
Unfunded Salary Reserve	30,000	-	-	-	30,000
	<u>179,233</u>	<u>-</u>	<u>-</u>	<u>(4,973)</u>	<u>174,260</u>

Total unrestricted funds	980,000	80,293	(103,452)	(15,940)	940,901
--------------------------	---------	--------	-----------	----------	---------

Restricted funds

BBC Children in Need	2,531	24,701	(27,232)	-	-
CYPSP	51,964	53,360	(72,069)	-	33,255
Young People (MIB)	21,196	-	-	-	21,196
Covid Emergency Funds	1,021	-	(1,021)	-	-
Domestic Abuse Support Worker	12,794	7,500	-	-	20,294
Buttle Trust	1,403	16,827	(18,230)	-	-
NHSCT (Family Support)	16,192	72,162	(65,043)	-	23,311
The Gallaher Trust	11,322	15,000	(23,042)	-	3,280
Refuge HM Ruth House	53,924	54,470	(55,664)	(17,432)	35,298
Refuge (HM)	20,150	99,832	(114,065)	17,432	23,349
Nationwide - Family First	49,997	-	(49,997)	-	-
Newtownabbey Council	417	12,500	(13,271)	354	-
NIHE (Floating Support)	44,887	301,080	(384,058)	38,091	-
NIHE (Supporting People/Refuge)	154,789	130,149	(282,112)	(1,104)	1,722
Supporting People Ruth House	39,272	110,184	(142,215)	(1,668)	5,573
NIHE Emergency Covid Funds	980	-	(980)	-	-
National Lottery Older But No Safer	12,514	54,668	(37,201)	-	29,981
NIHE - PIF	340	-	-	-	340
Probation Board NI - PPRP	-	11,500	(4,895)	-	6,605
Hagan Homes - Reconnect Project	22,423	-	-	-	22,423
White Ribbon Project	236	-	(236)	-	-
White Ribbon NI	-	40,593	(36,593)	(4,000)	-
NIO (Capital)	308,000	-	-	(7,000)	301,000
Big Lottery Fund Peoples Millions (Ca	43,834	-	-	(997)	42,837
Antrim Borough Council (Capital)	17,512	-	-	(398)	17,114
Big Lottery (EEV - Capital)	6,335	-	-	(144)	6,191
Big Lottery Fund Naomi Centre	110,880	-	-	(2,520)	108,360
Ballymena LSP (Capital)	88,000	-	-	(2,000)	86,000

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey
Notes to the Financial Statements for the Year Ended 31 March 2024

Enkalon Foundation Cornerstone	8,800	-	-	(200)	8,600
Energy Efficient Big Lottery (Capital)	3,293	-	-	(69)	3,224
Garfield Weston (Capital)	17,600	-	-	(400)	17,200
General Funds (CS - Capital)	6,094	-	-	(138)	5,956
Northern Trust (Capital)	17,600	-	-	(400)	17,200
Premier Power Ballylumford (Capital)	4,400	-	-	(100)	4,300
PSNI Headquarters (Capital)	9,460	-	-	(215)	9,245
PSNI Antrim (Capital)	4,400	-	-	(100)	4,300
PSNI (Capital)	26,400	-	-	(600)	25,800
Rotary Club (Capital)	88	-	-	(2)	86
Ulster Garden Villages (Capital)	17,600	-	-	(400)	17,200
St James' Place (Capital)	2,200	-	-	(50)	2,150
	<u>1,210,848</u>	<u>1,004,526</u>	<u>(1,327,924)</u>	<u>15,940</u>	<u>903,390</u>
Total funds	<u>2,190,848</u>	<u>1,084,819</u>	<u>(1,431,376)</u>	<u>-</u>	<u>1,844,291</u>

Group

	Balance at 1 April 2022	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
--	-------------------------------	----------------------------	----------------------------	----------------	----------------------------------

Unrestricted funds

General

Unrestricted income	673,841	87,026	(78,097)	(6,759)	676,011
Onus	73,643	125,761	(126,383)	-	73,021
Buttle Trust (UR)	1,786	-	-	(1,786)	-
Make it Better Fundraising	119,035	-	-	-	119,035
NRPF	-	17,617	(15,267)	-	2,350
	<u>868,305</u>	<u>230,404</u>	<u>(219,747)</u>	<u>(8,545)</u>	<u>870,417</u>

Designated

Pension Deficit Fund	33,866	-	-	(11,237)	22,629
Redundancy Fund	91,604	-	-	-	91,604
Sickpay Fund	10,000	-	-	-	10,000
Property Repair Fund	20,000	-	(12,754)	17,754	25,000
Unfunded Salary Reserve	30,000	-	(30,000)	30,000	30,000
	<u>185,470</u>	<u>-</u>	<u>(42,754)</u>	<u>36,517</u>	<u>179,233</u>

Total unrestricted funds	<u>1,053,775</u>	<u>230,404</u>	<u>(262,501)</u>	<u>27,972</u>	<u>1,049,650</u>
--------------------------	------------------	----------------	------------------	---------------	------------------

Restricted funds

BBC Children in Need	551	33,221	(31,241)	-	2,531
CYPSP	60,719	41,970	(44,770)	(5,955)	51,964
Young People (MIB)	21,196	-	-	-	21,196
Covid Emergency Funds	4,770	-	(3,749)	-	1,021
Domestic Abuse Support Worker	2,036	11,250	(492)	-	12,794
Buttle Trust	-	10,570	(10,953)	1,786	1,403
NHSCT (Family Support)	7,243	79,463	(68,963)	(1,550)	16,193
National Lottery - Family First	15,862	100,000	(121,817)	5,955	-
The Gallaher Trust	20,481	10,837	(19,996)	-	11,322
Refuge HM Ruth House	52,848	43,143	(41,550)	(517)	53,924
Refuge (HM)	31,720	87,317	(97,337)	(1,550)	20,150
Nationwide - Family First	-	49,997	-	-	49,997
Newtownabbey Council	457	5,000	(5,040)	-	417
NIHE (Floating Support)	44,887	336,844	(345,626)	8,782	44,887
NIHE (Supporting People/Refuge)	151,789	274,503	(257,585)	(13,918)	154,789
Supporting People Ruth House	39,272	145,515	(144,242)	(1,273)	39,272
NIHE Emergency Covid Funds	980	-	-	-	980
National Lottery Older But No Safer	9,929	53,745	(51,160)	-	12,514
NIHE - PIF	9,203	-	(8,863)	-	340
Probation Board IDAP	-	6,750	(6,750)	-	-
Hagan Homes - Reconnect Project	-	22,423	-	-	22,423
MEA PCSP	-	18,150	(18,150)	-	-
NIHE Homeless Support CYP	905	-	(905)	-	-
White Ribbon Project	5,000	32,819	(33,583)	(4,000)	236
Newtownabbey PCSP	-	1,400	(1,400)	-	-
NIO (Capital)	315,000	-	-	(7,000)	308,000
Big Lottery Fund Peoples Millions (Ca	44,830	-	-	(996)	43,834
Antrim Borough Council (Capital)	17,910	-	-	(398)	17,512

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey
Notes to the Financial Statements for the Year Ended 31 March 2024

Big Lottery (EEV - Capital)	6,479	-	-	(144)	6,335
Big Lottery Fund Naomi Centre	113,400	-	-	(2,520)	110,880
Ballymena LSP (Capital)	90,000	-	-	(2,000)	88,000
Enkalon Foundation Cornerstone	9,000	-	-	(200)	8,800
Energy Efficient Big Lottery (Capital)	3,361	-	-	(69)	3,292
Garfield Weston (Capital)	18,000	-	-	(400)	17,600
General Funds (CS - Capital)	6,233	-	-	(138)	6,095
Northern Trust (Capital)	18,000	-	-	(400)	17,600
Premier Power Ballylumford (Capital)	4,500	-	-	(100)	4,400
PSNI Headquarters (Capital)	9,675	-	-	(215)	9,460
PSNI Antrim (Capital)	4,500	-	-	(100)	4,400
PSNI (Capital)	27,000	-	-	(600)	26,400
Rotary Club (Capital)	90	-	-	(2)	88
Ulster Garden Villages (Capital)	18,000	-	-	(400)	17,600
St James' Place (Capital)	2,250	-	-	(50)	2,200
	<u>1,188,076</u>	<u>1,364,917</u>	<u>(1,314,172)</u>	<u>(27,972)</u>	<u>1,210,849</u>

Total funds	<u>2,241,851</u>	<u>1,595,321</u>	<u>(1,576,673)</u>	<u>-</u>	<u>2,260,499</u>
-------------	------------------	------------------	--------------------	----------	------------------

Charity

	Balance at 1 April 2022	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
--	-------------------------------	----------------------------	----------------------------	----------------	----------------------------------

Unrestricted funds

General

Unrestricted income	673,841	130,397	(118,097)	(6,759)	679,382
Battle Trust (UR)	1,786	-	-	(1,786)	-
Make it Better Fundraising	119,035	-	-	-	119,035
NRPF	-	17,617	(15,267)	-	2,350
	<u>794,662</u>	<u>148,014</u>	<u>(133,364)</u>	<u>(8,545)</u>	<u>800,767</u>

Designated

Pension Deficit Fund	33,866	-	-	(11,237)	22,629
Redundancy Fund	91,604	-	-	-	91,604
Sickpay Fund	10,000	-	-	-	10,000
Property Repair Fund	20,000	-	(12,754)	17,754	25,000
Unfunded Salary Reserve	30,000	-	(30,000)	30,000	30,000
	<u>185,470</u>	<u>-</u>	<u>(42,754)</u>	<u>36,517</u>	<u>179,233</u>

Total unrestricted funds	<u>980,132</u>	<u>148,014</u>	<u>(176,118)</u>	<u>27,972</u>	<u>980,000</u>
--------------------------	----------------	----------------	------------------	---------------	----------------

Restricted funds

BBC Children in Need	551	33,221	(31,241)	-	2,531
CYPSP	60,719	41,970	(44,770)	(5,955)	51,964
Young People (MIB)	21,196	-	-	-	21,196
Covid Emergency Funds	4,770	-	(3,749)	-	1,021
Domestic Abuse Support Worker	2,036	11,250	(492)	-	12,794
Battle Trust	-	10,570	(10,953)	1,786	1,403
NHSCT (Family Support)	7,243	79,463	(68,963)	(1,550)	16,193
National Lottery - Family First	15,862	100,000	(121,817)	5,955	-
The Gallaher Trust	20,481	10,837	(19,996)	-	11,322
Refuge HM Ruth House	52,848	43,143	(41,550)	(517)	53,924
Refuge (HM)	31,720	87,317	(97,337)	(1,550)	20,150
Nationwide - Family First	-	49,997	-	-	49,997
Newtownabbey Council	457	5,000	(5,040)	-	417
NIHE (Floating Support)	44,887	336,844	(345,626)	8,782	44,887
NIHE (Supporting People/Refuge)	151,789	274,503	(257,585)	(13,918)	154,789
Supporting People Ruth House	39,272	145,515	(144,242)	(1,273)	39,272
NIHE Emergency Covid Funds	980	-	-	-	980
National Lottery Older But No Safer	9,929	53,745	(51,160)	-	12,514
NIHE - PIF	9,203	-	(8,863)	-	340
Probation Board IDAP	-	6,750	(6,750)	-	-
Hagan Homes - Reconnect Project	-	22,423	-	-	22,423
MEA PCSP	-	18,150	(18,150)	-	-
NIHE Homeless Support CYP	905	-	(905)	-	-
White Ribbon Project	5,000	32,819	(33,583)	(4,000)	236
Newtownabbey PCSP	-	1,400	(1,400)	-	-
NIO (Capital)	315,000	-	-	(7,000)	308,000

Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey
Notes to the Financial Statements for the Year Ended 31 March 2024

Big Lottery Fund Peoples Millions (Ca	44,830	-	-	(996)	43,834
Antrim Borough Council (Capital)	17,910	-	-	(398)	17,512
Big Lottery (EEV - Capital)	6,479	-	-	(144)	6,335
Big Lottery Fund Naomi Centre	113,400	-	-	(2,520)	110,880
Ballymena LSP (Capital)	90,000	-	-	(2,000)	88,000
Enkalon Foundation Cornerstone	9,000	-	-	(200)	8,800
Energy Efficient Big Lottery (Capital)	3,361	-	-	(69)	3,292
Garfield Weston (Capital)	18,000	-	-	(400)	17,600
General Funds (CS - Capital)	6,233	-	-	(138)	6,095
Northern Trust (Capital)	18,000	-	-	(400)	17,600
Premier Power Ballylumford (Capital)	4,500	-	-	(100)	4,400
PSNI Headquarters (Capital)	9,675	-	-	(215)	9,460
PSNI Antrim (Capital)	4,500	-	-	(100)	4,400
PSNI (Capital)	27,000	-	-	(600)	26,400
Rotary Club (Capital)	90	-	-	(2)	88
Ulster Garden Villages (Capital)	18,000	-	-	(400)	17,600
St James' Place (Capital)	2,250	-	-	(50)	2,200
	<u>1,188,076</u>	<u>1,364,917</u>	<u>(1,314,172)</u>	<u>(27,972)</u>	<u>1,210,849</u>
Total funds	<u>2,168,208</u>	<u>1,512,931</u>	<u>(1,490,290)</u>	<u>-</u>	<u>2,190,849</u>

24. Analysis of net assets between
Group

	Unrestricted funds	Restricted	Total funds at 31
	General	funds	March
	£	£	£
Tangible fixed assets	460,685	676,763	1,137,448
Current assets	628,145	229,438	857,583
Current liabilities	(69,345)	-	(69,345)
Total net assets	<u>1,019,485</u>	<u>906,201</u>	<u>1,925,686</u>

Charity

	Unrestricted funds	Restricted	Total funds at 31
	General	funds	March
	£	£	£
Tangible fixed assets	460,686	676,764	1,137,450
Current assets	543,994	229,438	773,432
Current liabilities	(63,781)	-	(63,781)
Total net assets	<u>940,899</u>	<u>906,202</u>	<u>1,847,101</u>

