

Charity registration number NIC106096 (Northern Ireland)

Company registration number NI030774

**WOMEN'S AID ARMAGH DOWN LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

WOMEN'S AID ARMAGH DOWN LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	N Ó'Maoláin S Henry N Basketfield M Larkin C Curran K Ervine M Gollogly J Laroche C M Magookin T McAvoy G McCreevy L Campbell	(Appointed 7 May 2024)
Secretary	M Larkin	
Charity number (Northern Ireland)	NIC106096	
Company number	NI030774	
Registered office	7 Downshire Place Newry BT34 1DZ	
Auditor	HM Chartered Accountants 6th Floor East Tower Lanyon Plaza 8 Lanyon Place Belfast County Antrim BT1 3LP	
Bankers	Bank of Ireland 12 Trevor Hill Newry Co. Down BT34 1DT	
Solicitors	Casey & Casey Solicitors Legal House 25-27 Lower Catherine Street Newry Co Down Northern Ireland BT35 6BE	

WOMEN'S AID ARMAGH DOWN LTD

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WOMEN'S AID ARMAGH DOWN LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Women's Aid Armagh Down is a registered charity with Northern Ireland Charity Commission, NICC 106096 and a company limited by guarantee, registered in Northern Ireland, NI030774. The organisation was founded in 1983 and it was established under Memorandum of Association in 1996 which established the objects and powers of the Charitable Company and is governed under its Articles of Association.

We are members of the Women's Aid Federation Northern Ireland (WAFNI) and a representative from our management board is invited to sit on the WAFNI board. We work closely with all Women's Aid local groups across Northern Ireland and promote good governance, best practice and effective communication across the organisation consequently ensuring a regional commitment and connected partnership working to effectively and efficiently manage the strategic direction for Women's Aid Armagh Down and for the work of Women's Aid regionally.

Structure, governance and management

The Charity is a company limited by guarantee. The Directors of the company, as at year end are listed at the front of this report, are also Charity Trustees for the purpose of charity law and under the Company's Articles are known as members of the Board of Directors. The Board meet on a six-weekly basis and are responsible for the strategic direction and policy of the Charity. The day-to-day management and operations of the activities are carried out and overseen by the chief executive officer and the senior management team.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

N Ó'Maoláin	Chair
S Henry	Vice Chair
M Larkin	Secretary
L Campbell	Treasurer
C Curran	Director
N Basketfield	Director
M Gollongly	Director
C Magookin	Director
T McAvoy	Director
G McGreevy	Director
J LaRoche	Director
K Ervine	Director

Recruitment and appointment of trustees

Under the requirements of the Memorandum and Articles of Association, the Directors are elected to serve a period of three years, after which they must be re-elected at the following AGM. The Directors' liability is limited by guarantee. The chair and Vice Chair are appointed from within the board and can remain in office for three years.

WOMEN'S AID ARMAGH DOWN LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Objectives and activities

Women's Aid is the lead voluntary organisation in Northern Ireland addressing domestic violence and providing services for women, children and young people. Women's Aid seeks to challenge attitudes and beliefs that perpetuate domestic/sexual violence and abuse, and through its work, promote healthy and non-abusive relationships.

To relieve distress suffering and poverty by the provision of safe temporary accommodation for women and their children, young people and vulnerable adult dependants who are, or have been, experiencing domestic, sexual or gender based violence or abuse;

To relieve distress and suffering experienced by women and their children, young people and vulnerable adult dependants by providing and/or promoting a range of support services such as information, advice centres, confidential services, counselling, outreach, court support, training and advocacy;

To relieve those in need by the provision of information and advice for those affected by domestic, sexual or gender based violence or abuse and referral to relevant support agencies;

To advance education on violence against women and girls, including trafficking and exploitation, and its effects, and to relieve those in need by promoting its prevention and the protection of those affected;

To advance education on domestic, sexual and gender based violence and abuse and their effects, and to advocate for and to relieve those in need by promoting their prevention and the protection of those affected;

To advance women's and children's human rights and gender equality to relieve the suffering and distress caused by violence emanating from the violation, impairment or nullification of enjoyment of their human rights and fundamental freedoms.

Women's Aid Armagh Down provides a wide range of support services and other appropriate service necessity in the meeting of our Charity objectives and providing public benefit. Working within a challenging funding environment, Women's Aid Armagh Down continues to meet all performance targets throughout 2023/24. We engage with staff, volunteers and with a wide range of external agencies across the Newry, Mourne & Down District Council (NMDDC) and Armagh City, Banbridge & Craigavon Borough Council (ABCBC) areas ensuring our services are not only delivering on our charitable objectives in both rural and urban areas but also that our services are responding to the urgent need of women, children and young people right at the heart of our community.

Governance

WAAD have continued with the following in place during this reporting period.

- Policy & Procedures reviewed and ratified by Board
- Organisational Risk Management oversight from Board

Achievements and performance

Strategic Planning

Our strategic plan is dedicated to placing women, children and young people experiencing domestic/sexual abuse at the heart of everything we do, ensuring they receive the help and support they deserve. We recognise the challenges ahead - adapting to changing needs, addressing barriers, and responding to increasing demand - and are committed to meeting them with innovation, resilience, and collaboration.

Vision

'A world where women and children are safe and supported'

Mission

'To believe in, listen to and support women and children facing domestic abuse so that they feel safe, hopeful and can thrive'

WOMEN'S AID ARMAGH DOWN LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The Vision and Mission of WAAD continue to be central to our daily work and future planning, guided by our 2023-28 Strategic Plan. Within our plan, we operate under two thematic pillars:

Pillar One: Supporting Women and Children & **Pillar Two:** Building a Sustainable and Resilient Organisation

Pillar One is underpinned with five goals and Pillar Two with three goals. Each goal is aligned to a measure of success which specifies the change we want to see. The measures of success aligned to our goals are not exhaustive and are likely to evolve as the social, economic and legal environments we work within change and we want to be both robust enough to meet the challenges and changes ahead while also flexible and adaptive enough to grasp the opportunities.

Pillar One – Goal 1: Support women facing domestic abuse to feel safe, supported, empowered and hopeful, unlocking their potential to thrive.

We deliver on this by:

- Providing 11 bed refuge accommodation
- Providing crisis support for women living in the community
- Represent women and children referred within the MARAC process

Key outputs for the year include:

- 1,559 referrals processed for 1342 women
- 1,237 women engaged in one or more forms of support with us
- 34 women and 25 children housed in refuge
- 54 programmes delivered supporting 540 women
- 83 referrals by WAAD to MARAC (11 being repeat MARAC referrals) and 69 referrals for support received from MARAC
- Represent the experiences of women and children within Domestic Homicide Reviews

Impact for women:

When we asked women how the support has impacted their lives they told us:

"Women's aid has changed my view on myself, my opinion of my relationships and most important I don't see myself as a VICTIM of abuse I am SURVIVIOR!!"

"Thank you to all amazing staff help me so much and show me I can be strong again"

"I can't thank the service providers enough for all their help. I've come out of this ordeal a much stronger and more confident person thanks to the help I have received."

"Each apt was a stepping stone for me to reach, when I was in a tough place I thought I only have X amount of days until I see Aoife...you are a parachute, an oxygen mask for women who are lost, confused, at breaking point."

Pillar One – Goal 2: Address the evolving needs of children and young people across the region by building and extending our children's service

We deliver on this by:

- Providing 1-2-1 support
- Playroom support
- Creche
- Extending the SAHRA (Safe And Healthy Relationships Advocate) project into pre and post primary schools across ABC and NMD
- A range of summer activities



WOMEN'S AID ARMAGH DOWN LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

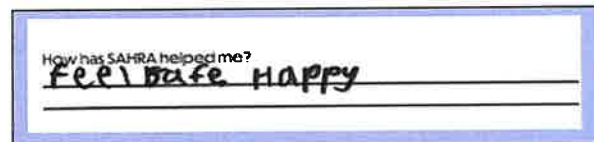
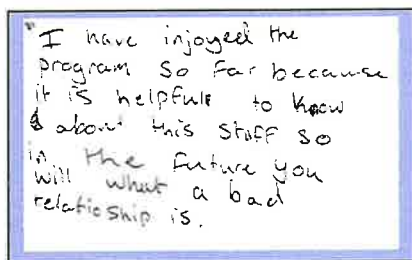
- A range of Christmas activities
- Providing Social Guardian Training to 19 primary school teachers
- Delivering Healthy Relationship programmes in 19 schools across the districts
- Social Action Youth



Key outputs for the year include:

- 166 referrals were processed for the service
- 25 children and their mums housed in refuge
- 133 children benefitted from emotional /playroom support.
- 97 engaged in tailored one to one support
- 41 children and young people engaged in the SAHRA project in schools following an Operation Encompass referral
- 660 pupils engaged in Healthy Relationship workshops delivered in their classrooms

Impact for children and young people:



Pillar One – Goal 3: Enhance access to our floating support and crisis services

We delivered on goal 3 by:

- Provide crisis support for women attending Emergency & Maternity Department in Daisy Hill, Craigavon Area Hospitals and now also South Tyrone Minor Injuries Unit, via our DASS project in partnership with the SHSCT
- Provide advocacy and education support to victims within 26 local GP surgeries via our IRIS project
- Nationwide Community Grant & Mercy Nuns funding provided additional crisis support capacity
- Provide safety and emotional support to females while their partners and ex partners complete PBNI Promoting Positive Relationship Programmes
- Provide Education and Employment pathways to women via the Employ Me partnership project
- Provide a wide range of wellbeing and post crisis support programs and activities through our Wellbeing "Hope & Resilience" and the new "Becoming Connected, Becoming Empowered" projects
- Provide access to Counselling support
- In October 2024, we also launched our new Newry, Mourne & Down One Stop Shop – a monthly drop-in service with 6 co-located services under one roof. More than just a service, the OSS has become a **safe and empowering space**, where women can access multiple agencies under one roof and feel truly heard. The stories emerging from this initiative highlight its growing impact, bringing hope, confidence, and meaningful change to women in our community.

WOMEN'S AID ARMAGH DOWN LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Key outputs for the year include:

- 127 women supported at hospital sites
- 104 patients supported via their GP surgery
- 8 women engaged with our PBNI Partner Support Worker
- 29 women came along to new One Stop Shops in Newry
- 67 women engaged in the Employ Me programme
- 95 women engaged in post crisis and wellbeing support
- 216 counselling sessions provided across the year

Impact of Employ Me for women:

When we asked women who engaged in the Employ Me Project **“What impact has the programme had on your life”** they told us:

“I just think that it would really be doing women an injustice to not have this programme through Women’s aid. It can be life changing, it can have that effect, that’s what it has been for me”

When we asked **“Do you feel you would have looked at an employment programme without Women’s Aid”** they told us:

“No way I would not have put myself forward for something like that...I did want to get a career but the low confidence and impact of being out of work was more powerful. Would have been a long time before reaching out or getting back into work”

Impact of IRIS for patients:

58% of patients (n=85) reported needing to see their GP less after engaging with IRIS. While 75% (n=85) of patients reported they felt more optimistic about the future.

“The support and help I have received has been life changing. When I started my journey with Leona I was confused, alone, and very emotional. Today I feel strong, and I am so thankful for all of the support & care.”

GP following training: *“I am now much more aware of how DVSA may present and am now much more likely to ask direct questions. I have also learnt the proper way to respond - to thank the patient for telling me and not to minimise what she is telling me. I am now much more likely to refer to Iris now that I am aware of its vital role. I am now aware of red flags relating to DSVAs. The course has also taught me how to deal with perpetrators as patients.”*

WOMEN'S AID ARMAGH DOWN LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Pillar One – Goal 4: To develop and operate a holistic, multi-level support service for women, children and young people at all stages of their journey (ELEOS concept)

We deliver on this by:

- Continuing to build a multi-level pathway of support, with various entry and exit points for women at any stage of their journey from survival to thriving.
- Beginning the three-phase renovation works at No 5 Downshire Place. This is the first physical step on the pathway to a more extensive service for children and young people
- Secured funding from the Domestic & Sexual Abuse Strategy Small Grant scheme to deliver a research paper in partnership with Dr Annemarie Miller looking into the co-designing of a young women's support service to seek to meet the needs of girls 16 years plus
- Secured funding for a further three-year wellbeing programme "Becoming Connected, Becoming Empowered" to support women's journeys back into their communities. The project has three main pillars: Training & Connection, 1:1 Community Wellbeing Support, Giving Back/ Volunteering. Themes include Identity, confidence, self-esteem, connections, empowerment, goal setting and women into leadership
- Harnessing the support from our local communities in Dec 2024 to provide practical support for 161 families

Key outputs for the year include:

- 38 young women and girls took part in our Young Women's research.
- Nov 2024 - we break ground on the renovations on No 5 Downshire.
- 98 women engaged in the first elements of the new Wellbeing project.
- £79,580 worth of tangible support in toys, gifts, food, heating vouchers and Christmas dinner was provided to support 485 people for the festive season.

Impact for families:

When we supported families at Christmas they told us:

"I appreciate the food, toys and clothes and all the Christmas support my family received"

One keyworker told us that without the Christmas food support the families she supported would not have been able to have a family Christmas dinner.

For one woman we were able to source a very simple but specific Christmas wish her young son had and ensure that she was able to give this to him on Christmas morning. This mum expressed feelings of being in a position to provide and care for her young family and this small gift was a huge symbol of connection between her and her son.

When we talked to women about the plans for renovations at our Newry Site they told us:

"I wish I could get Anneka Rice to build your new premises but it's the people in it, not the building."

WOMEN'S AID ARMAGH DOWN LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025



Key outputs for the year include:

- 141 women offered DASS, 127 engaged in support. 1044 staff trained in multiple learning modules including Coercive Control, Non-Fatal Strangulation, Stalking and Harassment
- 5 schools engaged in the SAHRA project with 41 children and young people engaging in support
- 44 women had employment & education support, while 31 of those women actively engaged in formal education and employment programmes.
- Delivery of 943 external learning hours to stakeholders in the community.

Impact of the DASS training frontline medical teams:

Non- Fatal Strangulation with Consultants: *"this training was so important to us as front-line workers"*

Coercive control session: *"A great piece of training which can be useful in all areas of professional life and personal life"*

Maternity Midwife: *"Excellent education setting, gained a lot of useful information that I will carry with me and use throughout my midwifery training and beyond."*

Impact of a Specialist worker in Schools (SAHRA)

Mr Andrew Frizzell, Principal of Hart Memorial Primary School, Portadown – participant in the SAHRA project.

"At our school, we have found the work with SAHRA to be invaluable to help us address pupil safety on the back of challenging situations in home lives. The project effectively bridges the gap between home difficulties and the school setting, in a way which we as a school could not do."

WOMEN'S AID ARMAGH DOWN LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Pillar Two – Goal 6: To operate with the highest standards of governance with robust financial management

We deliver on this by:

- Producing annual reports and impact cards annually
- Continuing with our practice of measuring our Social Return on Investment (SROI), our social impact independent audit of our services demonstrates that the work of Women's Aid Armagh Down gives a SROI return of £22 for every £1 of funding invested in our services.
- Independent financial audit
- Financial and Human Resources - policies and procedures – Reserves Policy
- Fundraising Regulator compliance
- Board of Directors recruitment
- Board of Directors and Finance & HR Sub Committee meetings

As a nonprofit organisation, we are committed to upholding the highest standards of governance and financial stewardship. Our Board of Directors provides strategic oversight to ensure that our activities remain aligned with our mission, values, and the interests of our stakeholders. We have established clear policies, transparent decision-making processes, and strong internal controls to support accountability and ethical leadership across the organization.

Our financial management practices are guided by prudence and transparency, ensuring that all resources are used effectively and responsibly to maximize impact. Regular financial reporting, independent audits, and ongoing monitoring help us maintain fiscal integrity and build trust with donors, partners, and the communities we serve.

Pillar Two – Goal 7: To invest in and support our staff and volunteers personally and professionally, ensuring that WAAD is a great place to work

We deliver on this by:

- Agreeing investment in staff training beginning a yearlong NOCN Level 3 Certificate in Preventing and Tackling DA, a nationally recognised IDVA (Independent Domestic Violence Advocate) qualification. Once qualified, WAAD's 14 frontline staff will be amidst a small regional handful of qualified IDVAs
- Secured funding to provide a full day workshop with Wayne Denner on "Technology Assisted Harm" in March for 28 members of the team
- Completed the 3pm Friday finish pilot and was able to implement this into the standard working week for all staff
- Invested in approximately 1,720 hours of training across the team in 24-25.
- Wellbeing for Staff – as part of our overall wellbeing for staff plan, we aim to have four main events per year eg: International Women's Day sharing breakfast, Dealing with Stress in the Workplace, Health & Wellbeing checks. We engage with the staff to ask how best to support their wellbeing needs in the workplace.
- Work Well Live Well NICHS programme – we are currently signed up to this programme and have two staff trained as Health Champions and another one due to be trained in Nov 25. The staff completed a survey in 2023 regarding all their health & wellbeing needs and from that a wellbeing plan was developed.
- Improved staff sickness benefit scheme.
- Enrolling all staff in the Hospital Saturday Fund's, Health Cash Plan and Health Assist programmes to support them and their families' health and wellbeing.

At WAAD, we believe that our staff and volunteers are at the heart of everything we do. We are committed to investing in their personal and professional growth, ensuring they feel supported, valued, and empowered in their roles. Through training opportunities, ongoing development and open channels for feedback, we strive to foster a culture of learning, inclusion, and wellbeing.

WOMEN'S AID ARMAGH DOWN LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

We continue to build a positive and supportive work environment where people are motivated by purpose and feel proud to contribute to our vision and mission. By promoting staff wellbeing, recognizing the contributions of volunteers, and nurturing leadership at all levels, we aim to make WAAD not just a great place to work, but a place where people thrive.

Pillar Two – Goal 8: To enhance our financial sustainability by raising our profile and diversifying our income sources including grant funding, corporate donations and social economy activity

This year, WAAD made significant progress in strengthening our financial sustainability by raising our profile and diversifying our income sources.

We successfully secured new grant funding including support from The National Lottery Community Fund (NLCF) for a three-year wellbeing project which helped us expand our services and reach more beneficiaries. We also received funding from Dormant Accounts through NLCF for a Business Development Manager post which enabled us to concentrate on our fundraising strategy.

We have continued to meet existing funders to review our budgets to meet National Insurance and cost of living increases.

We also deepened our engagement with the corporate sector, resulting in new corporate partnerships including Newry Chamber of Commerce and Lord Mayor of Armagh, Banbridge and Craigavon Borough Council, Sarah Duffy who selected WAAD as Charity of the Year.

Thank you to all fundraisers who gave us their support in this year – too many to mention. We have seen fantastic fundraisers from local businesses, sports clubs, schools, churches and individuals who organised collections, ran marathons, walked the Camino and took part in spinathons. A special word of thanks must go to the McNally family on their Walk to Croker event, which supported by ABP Beef who matched their fundraising total. Also a special to the team and participants who ran Strictly Come Down in Portadown, also generously supported by local businesses, both huge fundraising events with a huge amount of investment. We are so grateful to each and every one.

In addition, we developed our income generating activity delivering training to 943 external stakeholders, which has provided new opportunities for community involvement and sustainability.

These efforts mark an important step toward reducing our reliance on a single income stream and ensuring WAAD can continue delivering vital support for years to come.

A pivotal achievement this year was securing grant funding through the Community Ownership Fund, with the expert guidance of Development Trusts Northern Ireland. This award acted as a vital catalyst, enabling us to attract further funding and investment from sources including Garfield Weston, the Pilgrim's Trust, corporate sponsors, and the remarkable generosity of local businesses and individuals. Together, these contributions allowed us to realise the aims outlined in our Strategic Plan.

Working with our architects, O'Hagan & Associates, and specifically under the guidance of Damian Morris, we entered a tender process for the capital works required to refurbish No. 5 Downshire Place. On 25th November 2024, Phase 1 of our ambitious £3 million refurbishment project commenced, marking the beginning of the ELEOS Centre. Witnessing the progress to date—and seeing the foundations being laid for a stronger, more sustainable future—fills me with confidence that this vital work will continue to flourish.

Once all three phases are complete, this transformative development will see both No. 5 and No. 7 Downshire Place fully refurbished and fit for purpose, while also creating a new Children and Young People's Hub. This dedicated space will provide a much-needed, trauma-responsive support service tailored to the complex needs of children and young people affected by domestic abuse.

We are now at a critical stage—one that will determine our ability to ensure women, children, and young people continue to access our specialised services within an environment that enhances recovery, inspires hope, and fosters resilience, enabling each person and families to rebuild and thrive. There is still much to be done.

WOMEN'S AID ARMAGH DOWN LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The completion of the ELEOS Centre will not only transform the experience of those we support but will also significantly enhance the wellbeing and effectiveness of our staff. By providing safe, professional, and uplifting surroundings, we will strengthen our ability to deliver high-quality services, while supporting the recruitment, retention, and development of our dedicated team, ensuring the long-term sustainability of our work.

The Board of Directors and Senior Management team remain focused on supporting our staff and volunteers to deliver the highest standard of professionalism and compassion, ensuring that everyone who turns to us in their most vulnerable moments is met with dignity, respect, and hope in a safe and supportive environment.

The team at WAAD is deeply grateful to all funders, community partners, board members, staff, volunteers, and our wider community, whose unwavering commitment makes this possible. Together, we ensure that every woman, child, and young person who comes through our doors finds not only safety, understanding, and support, but also the possibility of healing and a future filled with hope.

Volunteering

Women's Aid Armagh Down is pleased to report the continued and invaluable contribution of volunteers within the organisation. During the reporting year, volunteers provided a total of 3079 hours of service across a range of functions, significantly enhancing the delivery of our work and the impact of our services.

The economic value of this volunteer contribution is conservatively estimated at £42,367. Beyond this measurable impact, the dedication and commitment of our volunteers continue to strengthen the organisation's capacity to support women and children affected by domestic and sexual abuse.

Women's Aid Armagh Down continues to work in close partnership with Volunteer Now to ensure that volunteers receive comprehensive support, training, and development opportunities, enabling them to carry out their roles effectively and with confidence.

Educate and Informing the Public – Policy/Lobbying

On behalf of women, children and young people who have experienced domestic abuse, Women's Aid Armagh Down continues to advocate and lobby at local and regional level. The CEO and senior management team continue to work alongside the eight local groups and Women's Aid Federation NI to ensure regional, collective and responsive actions in campaigning, lobbying and policy development ensuring that the voices of women, children and young people are clearly heard and firmly on the agenda for all those decision makers who are in positions of power with the moral responsibility to listen and act putting safety and protection of women, children and young people centre front of all policies and strategies. As stated elsewhere in this report, we continue to deliver Domestic/Sexual Abuse awareness training to a wide range of agencies.

We responded to 8 consultations and calls for views across 24-25 ensuring the voices of women and children with lived experience continue to shape government policy and practices:

- Domestic Abuse Safe Leave
- Review of Routine Enquiry (PHA)
- Proposals to Enhance Protection of complainants' personal information in pre-trial third-party material disclosure applications in serious sexual offence cases (DoJ)
- Survey for Stakeholders Views of the Court Experiences of Witnesses of the New Domestic Abuse Offence (DoJ)
- People's Housing Bill Consultation (Private Members Bill)
- PPS Policy for Prosecuting Cases of Stalking
- Call for Views - New Victim and Witness Strategy 25/30
- Consultation on proposals for a Victims and Witnesses of Crime Bill

We continue to engage with researchers and academic projects to ensure they are informed by the lived experience. Across 24-25 both WAAD Domestic Abuse Specialists and the women, children and young people we work with engaged in 3 pieces of research.

WOMEN'S AID ARMAGH DOWN LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

- “Designing specialised service for young women” with Dr Anne Marie Millar
- “Coercive Control: Understanding and Experiences in a Post – Bill Environment” with Rosalyn Millar, Dr Emma Nolan and Dr Katrina Mc Laughlin QUB, School of Psychology
- QUB Policy Paper: “Domestic Abuse Survivors Experiences of Family Courts in Northern Ireland” by Dr Katrina McLaughlin, School of Psychology, Queen’s University Belfast; Rosalyn Millar, School of Psychology, Queen’s University Belfast; and Caoilfhionn Hardy, Southern Trust and Women's Aid.

Public Benefit Statement

The Board of Women’s Aid Armagh Down Limited confirm that they have had due regard for the guidance produced on public benefit by the Charity Commission for Northern Ireland and are pleased to report that during the year the charitable company has continued to provide public benefits through the charitable activities delivered.

Financial review

The net movement of funds amounted to an increase of £602,007, of which an increase of £246,566 related to unrestricted activities and a increase of £355,441 related to restricted funds. The Charity is involved in various income generating activities to provide adequate resources to meet its objectives. The charity has £1,169,766 of unrestricted reserves and restricted reserves of £456,190 as at 31 March 2025.

Reserves policy

Reserves are represented by the fund balances in the balance sheet. Restricted funds are those where the charity must spend the funds in line with a particular purpose or project, usually specified by the donor or as identified at the time of receiving the funds. Unrestricted reserves do not carry any restrictions on how they can be used as they not restricted to, nor designated for, a particular purpose.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a minimum of three month’s expected expenditure to cover the main risk to the organisation including redundancy and funder contracts. The aim is to provide sufficient funds to cover any unforeseen costs which may arise, recognise the volatile grant environment as well as allowing for the payment of any liabilities which would arise should the company cease to operate. Reserves are monitored as part of the review of financial reports on an on-going basis throughout the year.

Auditor

In accordance with the company's articles, a resolution proposing that HM Chartered Accountants be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditors

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

WOMEN'S AID ARMAGH DOWN LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

A Word from the Directors/Trustees

Our Annual Report is produced each year to review progress against our strategic objectives and ensure good governance. Beyond that, however, it also offers us a moment of reflection to celebrate the many achievements of our staff and the women and children with whom they have worked over the last year.

The financial year 2024/25 was a busy and exciting one for Women's Aid Armagh Down. Having celebrated our 40th anniversary in 2023/24, the theme running throughout the work mentioned in this report is future ambition. This year we embarked on a significant capital project, developing our premises in line with our strategic aims to deliver long-term, sustainable services.

In last year's report, we reflected on the incredible generosity of the community - both individuals and businesses. I am delighted to see that continue. On behalf of the entire organisation I want to offer an enormous thank you to our many, many donors, without whom we could not continue. Donations have always come to us with a story: a tragic event sparking an outpouring of generosity; a donor knowing someone who had needed our services; a donor having once needed us themselves. In the last few years, however, we have seen more businesses stand behind us, because there is a greater understanding of just how valuable and needed our services are, by women and children from right across every demographic and every part of our area.

That need grows each year, and we must find ways to make our limited resources stretch. Our senior leadership team of Eileen, Helen, Gillian, Linda and Mairead do incredible work to deliver essential services with extreme professionalism. They are ably supported by our dedicated and talented staff team, who are experts in delivering the trauma-informed support that has helped so many women find a path out of the darkness. We also owe a debt of gratitude to our partners, in particular our accountant Tony Clarke, and our PR and comms consultant Deborah King, both of whom have helped us become a more resilient, ambitious and sustainable organisation. A huge thank you to our volunteers, who devote so much of their time and energy to this work, helping us do more and achieve more for women and children. I further extend that thanks to my fellow Board members, who volunteer their skills and expertise to make this a better and stronger organisation. The support and teamwork of everyone involved in our work at all levels is something for which we are profoundly grateful.

Our work, sadly, is far from done. The growing epidemic of male violence against women and children is a real and major threat. Perpetrators behave monstrously, but they are not monsters. They are men that we know. They are from our community and they are part of it. 'Protecting women and girls' was a slogan used in the summer of 2025 to justify violence against some of the most vulnerable in society by a group of men, almost half of whom had previously been reported for domestic abuse. There will always be those who try to distract and blame others for their wrong-doing; there will always be those who try to maintain their status through violence and control. Do not let them. The women who have come through our services know what can be achieved when we work together with hope and ambition. We believe in, listen to and support women and children facing domestic abuse so that they feel safe, hopeful and can thrive. When we all do that, consistently and collaboratively, we will build a world where women and children are safe and supported.

The Trustees' report was approved by the Board of Directors.



Niamh Ó'Maoláin
Chair of Board of Directors

Date: 23/12/2025

WOMEN'S AID ARMAGH DOWN LTD

A WORD FROM THE CHIEF EXECUTIVE OFFICER

FOR THE YEAR ENDED 31 MARCH 2025

Again, as in every previous year, the statistics are startling, disturbing, but unfortunately very real. With only a single refuge available to provide safe and secure accommodation for women, children, and young people fleeing domestic abuse across the Newry, Mourne and Down, and the Armagh, Banbridge and Craigavon district areas, the facts are stark.

Out of the 119 women who sought refuge accommodation, we were only able to house 35 women and 22 children and young people — purely because the refuge remained full, operating at a 99% occupancy rate throughout 2024–25.

The demand for our community-based support services — consisting of a range of individual projects delivered across the above areas — also remains extremely high. In total, 1,202 women received direct support, and 540 women participated in therapeutic and personal development programmes.

Early intervention and prevention continue to be a central focus of our work wherever possible. Our support for children and young people also remains a priority — for me, this is vital work as we strive to guide them through their traumatic experiences of domestic abuse, helping them move forward with hope, clarity, and understanding.

However, the demand for a suitable and appropriate environment in which to deliver these essential services has become increasingly urgent. Both No. 5 and No. 7 Downshire Place have been degrading rapidly, becoming close to unusable for staff and unfit for purpose as safe, welcoming spaces for women and children. It had become increasingly distressing to ask anyone to receive support in such conditions.

Therefore, when we were successful in securing grant funding through the Community Ownership Fund, with the accomplished and judicious assistance of Development Trusts Northern Ireland, it marked a turning point — one that will allow us to provide the dignity, safety, and support our service users deserve.

The Community Ownership Fund award acted as a vital catalyst, enabling us to secure additional funding and investment from other sources. Alongside the generous contributions received from local businesses and individuals, this support allowed us to commence Phase 1 of an ambitious £3 million refurbishment project. This transformative development will see both No. 5 and No. 7 Downshire Place fully refurbished and made fit for purpose, while also creating a new Children and Young People's Hub. This dedicated space will provide a much-expanded, trauma-responsive support service tailored to the complex needs of children and young people affected by domestic abuse.

We are now at a critical stage in this endeavour — a stage that will determine our capacity to ensure women, children, and young people continue to access our specialised services within an environment that enhances recovery, inspires hope, and promotes resilience, enabling each person to rebuild and thrive.

This revitalised environment will not only transform the experience of those we support but will also significantly enhance the wellbeing and effectiveness of our staff. By providing safe, professional, and uplifting surroundings, we will strengthen our ability to deliver high-quality services, while also supporting the recruitment, retention, and development of our dedicated team, ensuring the long-term sustainability of our work.

As I approach my retirement in the coming year, after more than 22 years of service, I do so with immense pride and gratitude. It has been the greatest privilege of my career to lead an organisation so deeply committed to the safety, empowerment, and recovery of women, children, and young people.

Throughout the years, my focus has always been to ensure that our staff and volunteers are supported to deliver the highest standard of professionalism and compassion — and that those who turn to us in their most vulnerable moments are met with dignity, respect, and hope.

To witness the progress we have made, and to see the foundations now being laid for a stronger, more sustainable future, fills me with confidence that this vital work will continue to flourish long after my departure. I am deeply thankful to everyone — funders, community partners, board members, staff, volunteers, and our wider community — whose unwavering commitment makes this possible. Together, we are ensuring that every

WOMEN'S AID ARMAGH DOWN LTD

A WORD FROM THE CHIEF EXECUTIVE OFFICER

FOR THE YEAR ENDED 31 MARCH 2025

woman, every child, and every young person who comes through our doors finds not only safety, understanding, and support, but also the possibility of healing and a future filled with hope.

Eileen Murphy
Chief Executive Officer

Date: **23/12/2025**

WOMEN'S AID ARMAGH DOWN LTD

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees, who are also the directors of Women's Aid Armagh Down Ltd for the purpose 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).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity 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 Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Board of Trustees



N Ó'Maoláin
Trustee

23 December 2025

WOMEN'S AID ARMAGH DOWN LTD

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF WOMEN'S AID ARMAGH DOWN LTD

Opinion

We have audited the financial statements of Women's Aid Armagh Down Ltd (the 'Charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

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

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity 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 Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

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

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

We have nothing to report in this regard.

WOMEN'S AID ARMAGH DOWN LTD

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF WOMEN'S AID ARMAGH DOWN LTD

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Accounts and Reports Regulations (Northern Ireland) 2015 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the statement of trustees' responsibilities, the Trustees, who are also the directors of the Charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the 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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 65(2) of the Charities Act (Northern Ireland) 2008 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

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

WOMEN'S AID ARMAGH DOWN LTD

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF WOMEN'S AID ARMAGH DOWN LTD

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with trustees and/or senior management, and from our commercial knowledge and experience of the sector;

We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations;

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

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions;

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

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC and the company's legal advisors;

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

WOMEN'S AID ARMAGH DOWN LTD

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF WOMEN'S AID ARMAGH DOWN LTD

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities Accounts and Reports Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the charity'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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Angela Craigan (Senior Statutory Auditor)

For and on behalf of HM Chartered Accountants, Statutory Auditor

Chartered Accountants

6th Floor East Tower

Lanyon Plaza

8 Lanyon Place

Belfast

County Antrim

BT1 3LP

23 December 2025

HM Chartered Accountants is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

WOMEN'S AID ARMAGH DOWN LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	187,934	-	187,934	179,955	-	179,955
Charitable activities	4	404,006	1,348,179	1,752,185	280,394	1,010,186	1,290,580
Investments	5	-	-	-	1,381	-	1,381
Total income		591,940	1,348,179	1,940,119	461,730	1,010,186	1,471,916
Expenditure on:							
Raising funds	6	149	-	149	-	1,575	1,575
Charitable activities	7	333,094	1,003,471	1,336,565	291,650	1,063,057	1,354,707
Other expenditure	12	-	1,398	1,398	176	663	839
Total expenditure		333,243	1,004,869	1,338,112	291,826	1,065,295	1,357,121
Net income		258,697	343,310	602,007	169,904	(55,109)	114,795
Transfers between funds		(12,131)	12,131	-	(17,386)	17,386	-
Net movement in funds	9	246,566	355,441	602,007	152,518	(37,723)	114,795
Reconciliation of funds:							
Fund balances at 1 April 2024		923,200	100,749	1,023,949	770,682	138,472	909,154
Fund balances at 31 March 2025		1,169,766	456,190	1,625,956	923,200	100,749	1,023,949

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

WOMEN'S AID ARMAGH DOWN LTD

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	14		404,501		209,071
Current assets					
Debtors	15	70,572		27,997	
Cash at bank and in hand		1,186,743		880,229	
		<u>1,257,315</u>		<u>908,226</u>	
Creditors: amounts falling due within one year	16	<u>(35,860)</u>		<u>(93,348)</u>	
Net current assets			<u>1,221,455</u>		<u>814,878</u>
Total assets less current liabilities			<u>1,625,956</u>		<u>1,023,949</u>
The funds of the Charity					
Restricted income funds	18	456,190		100,749	
Unrestricted funds	19	1,169,766		923,200	
		<u>1,625,956</u>		<u>1,023,949</u>	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 23 December 2025



N Ó'Maoláin
Trustee

Company registration number NI030774 (Northern Ireland)

WOMEN'S AID ARMAGH DOWN LTD

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from operations	25		526,422		196,513
Investing activities					
Purchase of tangible fixed assets		(219,908)		(1,499)	
Investment income received		-		1,381	
Net cash used in investing activities			(219,908)		(118)
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents			306,514		196,395
Cash and cash equivalents at beginning of year			880,229		683,834
Cash and cash equivalents at end of year			1,186,743		880,229

WOMEN'S AID ARMAGH DOWN LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Women's Aid Armagh Down Ltd is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 7 Downshire Place, Newry, BT34 1DZ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The Charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

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

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

WOMEN'S AID ARMAGH DOWN LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	4% straight line
Leasehold land and buildings	4% straight line
Fixtures and fittings	20% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

WOMEN'S AID ARMAGH DOWN LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

WOMEN'S AID ARMAGH DOWN LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	187,934	179,955

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Total						
Sale of goods	27,386	-	27,386	10,374	-	10,374
Performance related grants	186,348	1,348,179	1,534,527	147,754	1,010,186	1,157,940
Charitable rental income	128,483	-	128,483	104,329	-	104,329
Other income	61,789	-	61,789	17,937	-	17,937
	<u>404,006</u>	<u>1,348,179</u>	<u>1,752,185</u>	<u>280,394</u>	<u>1,010,186</u>	<u>1,290,580</u>

Performance related grants analysis

	Total 2025 £	Total 2024 £
Support People - Refuge support	250,286	241,591
Support People - Floating support	375,474	362,386
Southern Health & Social Care Trust	108,010	99,364
SHSCT - DASS officer	40,972	48,450
Iris Project	44,565	44,576
Community Foundation grant - Mental Health	54,821	218,036
Community Ownership Fund	350,000	-
DfC Hardship Grant Scheme Funding via NMDDC	24,640	24,640
Southern Regional College - Employ Me	52,411	26,370
Nationwide Community Grants	-	58,776
Wellbeing TNLCF	122,024	-
Dormant Accounts	48,335	-
Other	62,989	33,751
	<u>1,534,527</u>	<u>1,157,940</u>

WOMEN'S AID ARMAGH DOWN LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	-	1,381

6 Expenditure on raising funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fundraising and publicity						
Other fundraising costs	149	-	149	-	1,575	1,575

WOMEN'S AID ARMAGH DOWN LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

7 Expenditure on charitable activities

	Total 2025 £	Total 2024 £
Direct costs		
Staff costs	959,172	908,331
Depreciation and impairment	24,478	34,849
Rent	47,435	45,510
Insurance	15,656	12,024
Light & heat	30,199	38,658
Cleaning	11,831	8,866
Repairs	55,895	15,184
Staff Training & Recruitment	24,679	5,955
ICT Costs	28,384	22,905
Admin & printing	11,494	14,223
Fees & subscriptions	2,879	2,712
Support for service users	16,357	57,433
Travel	8,261	8,472
Telephone	17,734	17,053
Other charitable expenditure	62,096	82,139
Supporting People recovery	-	63,818
	<u>1,316,550</u>	<u>1,338,132</u>
Share of support and governance costs (see note 8)		
Governance	20,015	16,575
	<u>1,336,565</u>	<u>1,354,707</u>
Analysis by fund		
Unrestricted funds	333,094	291,650
Restricted funds	1,003,471	1,063,057
	<u>1,336,565</u>	<u>1,354,707</u>

Included in charitable expenditure for 2024 are amounts of £27,355 and £36,463 which relate to amounts to be repaid to Supporting People in respect of the financial years ended 31 March 2022 and 31 March 2023 respectively. Grant income and expenditure is subject to periodic review and these amounts were requested to be recovered by the grant funder.

8 Support costs allocated to activities

	2025 £	2024 £
Governance costs	<u>20,015</u>	<u>16,575</u>
Analysed between:		
Total	<u>20,015</u>	<u>16,575</u>

WOMEN'S AID ARMAGH DOWN LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

9 Net movement in funds	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	6,900	4,800
Depreciation of owned tangible fixed assets	24,478	34,849
	<u> </u>	<u> </u>

10 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

11 Employees

The average monthly number of employees during the year was:

2025	2024
Number	Number
37	37
<u> </u>	<u> </u>

Employment costs

	2025	2024
	£	£
Wages and salaries	864,809	819,690
Social security costs	72,326	68,221
Other pension costs	22,037	20,420
	<u> </u>	<u> </u>
	959,172	908,331
	<u> </u>	<u> </u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025	2024
	Number	Number
£60,001 - £70,000	1	1
	<u> </u>	<u> </u>

Remuneration of key management personnel

The key management personnel of the charity comprises the Trustees and the senior management team. The remuneration of key management personnel was as follows:

	2025	2024
	£	£
Aggregate compensation	200,227	200,913
	<u> </u>	<u> </u>

WOMEN'S AID ARMAGH DOWN LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

12 Other expenditure

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Financing costs	-	1,398	1,398	176	663	839

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Freehold land and buildings £	Leasehold land and buildings £	Assets under construction £	Fixtures and fittings £	Total £
Cost					
At 1 April 2024	111,907	379,477	-	188,060	679,444
Additions	-	-	217,232	2,676	219,908
At 31 March 2025	111,907	379,477	217,232	190,736	899,352
Depreciation and impairment					
At 1 April 2024	109,670	207,198	-	153,505	470,373
Depreciation charged in the year	2,237	8,179	-	14,062	24,478
At 31 March 2025	111,907	215,377	-	167,567	494,851
Carrying amount					
At 31 March 2025	-	164,100	217,232	23,169	404,501
At 31 March 2024	2,237	172,279	-	34,555	209,071

15 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	51,339	22,242
Other debtors	19,233	5,755
	70,572	27,997

WOMEN'S AID ARMAGH DOWN LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

16 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	-	30,079
Trade creditors	23,206	11,276
Other creditors	7,854	47,193
Accruals and deferred income	4,800	4,800
	<u>35,860</u>	<u>93,348</u>

17 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	22,037	20,420
	<u>22,037</u>	<u>20,420</u>

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Supporting People Refuge	-	250,286	(248,360)	-	1,926
Supporting People Floating	26	375,474	(416,997)	41,497	-
Supporting People Covid	1,018	-	(799)	-	219
Community Ownership	-	350,000	(18,311)	-	331,689
Supporting People - Provider Innovation Fund	1,863	-	(894)	-	969
Supporting People - Covid-19 recovery fund	24,497	-	(8,399)	-	16,098
SHSCT - DASS	-	40,972	(36,047)	(4,925)	-
Dormant Accounts	-	48,335	(34,074)	(4,602)	9,659
Community Foundation - Mental Health	14,569	54,821	(64,959)	(4,259)	172
IRIS	-	44,565	(39,673)	(4,892)	-
Southern Regional College - Employ Me	-	52,411	(33,618)	(5,121)	13,672
Nationwide Community Grants	58,776	-	(19,684)	-	39,092
Wellbeing TNLCF	-	122,024	(73,763)	(5,567)	42,694
Homeless Connect	-	9,291	(9,291)	-	-
	<u>100,749</u>	<u>1,348,179</u>	<u>(1,004,869)</u>	<u>12,131</u>	<u>456,190</u>

WOMEN'S AID ARMAGH DOWN LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Restricted funds (Continued)

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Supporting People Refuge	53,458	241,591	(295,083)	34	-
Supporting People Floating	10,386	362,386	(390,098)	17,352	26
Supporting People Covid	1,817	-	(799)	-	1,018
Community Ownership	-	10,000	(10,000)	-	-
Supporting People - Provider Innovation Fund	2,757	-	(894)	-	1,863
Supporting People - Covid-19 recovery fund	32,896	-	(8,399)	-	24,497
SHSCT - DASS	-	48,450	(48,450)	-	-
ACNI	7,377	-	(7,377)	-	-
Community Foundation - Mental Health	29,781	218,037	(233,249)	-	14,569
IRIS	-	44,576	(44,576)	-	-
Southern Regional College - Employ Me	-	26,370	(26,370)	-	-
Nationwide Community Grants	-	58,776	-	-	58,776
	<u>138,472</u>	<u>1,010,186</u>	<u>(1,065,295)</u>	<u>17,386</u>	<u>100,749</u>

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Designated building fund	-	-	-	400,000	400,000
General funds	923,200	591,940	(333,243)	(412,131)	769,766
	<u>923,200</u>	<u>591,940</u>	<u>(333,243)</u>	<u>(12,131)</u>	<u>1,169,766</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	770,682	461,730	(291,826)	(17,386)	923,200

WOMEN'S AID ARMAGH DOWN LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

20 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	385,040	19,461	404,501
Current assets/(liabilities)	784,726	436,729	1,221,455
	<u>1,169,766</u>	<u>456,190</u>	<u>1,625,956</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	179,398	29,673	209,071
Current assets/(liabilities)	743,802	71,076	814,878
	<u>923,200</u>	<u>100,749</u>	<u>1,023,949</u>

21 Financial commitments, guarantees and contingent liabilities

A contingent liability exists to repay government grants received should certain conditions under which they were awarded cease to be met.

22 Operating lease commitments

Lessee

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	<u>43,666</u>	<u>43,666</u>

23 Events after the reporting date

There have been no significant events affecting the Charity since the balance sheet date.

24 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

WOMEN'S AID ARMAGH DOWN LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

25 Cash generated from operations	2025	2024
	£	£
Surplus for the year	602,007	114,795
Adjustments for:		
Investment income recognised in statement of financial activities	-	(1,381)
Depreciation and impairment of tangible fixed assets	24,478	34,849
Movements in working capital:		
(Increase)/decrease in debtors	(42,575)	2,589
(Decrease)/increase in creditors	(57,488)	45,661
Cash generated from operations	<u>526,422</u>	<u>196,513</u>

26 Analysis of changes in net funds

The Charity had no material debt during the year.