

Company registration number: NI031238

Charity registration number: NIC106118

# North Down & Ards Women's Aid

(A company limited by guarantee)

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  
BT9 6GH

# North Down & Ards Women's Aid

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## North Down & Ards Women's Aid

### Strategic Report for the Year Ended 31 March 2024

The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

#### Overview

North Down and Ards Women's Aid (NDAWA) was established in 1982 and is the lead agency in the local area supporting women, children and young people affected by domestic and sexual abuse. We have a strong ethos of **for women, with women, by women** which is fundamental to our service development and delivery.

The aims of NDAWA are to:

- Provide temporary refuge to women and their children suffering emotional, mental, physical or sexual abuse within their home;
- Encourage women to take control of their own future;
- Recognise and care for the emotional needs of children and young people involved;
- Offer emotional and practical support to any women who requests, either in the community or refuge; and
- Educate and inform the public, the media, the courts, social services, and other agencies.

The support provided by NDAWA is person-centred and focused on the needs of the women, children and young people. The staff team have the specialised skills, empathy and respect for confidentiality required to support domestic abuse survivors and their families; both in refuge and through community support services.

The team provide crisis intervention, safety planning, referrals to local resources and individual support sessions focusing on practical and emotional support. Some examples of the support provided include; assistance with obtaining restraining orders, navigating the legal system, securing housing benefit, addressing trauma, rebuilding self-esteem, and helping women develop coping mechanisms.

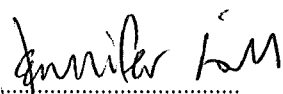
Whilst NDAWA does not directly offer financial aid, the support provided is a great resource for those affected by domestic and sexual abuse. In the last year we have had access to a limited resource of emergency gas, oil and electric top-up cards to provide short-term financial support to help women and their families. We also work closely with the resources in our community such as foodbanks for food parcels or providing women with vouchers for their local supermarket.

This report highlights the increase in demand over the last year for the incredible work the team at NDAWA deliver in these challenging times.

I am proud to be part of NDAWA and support the vital work of the staff team, Board and volunteers. I want to thank everyone for their time and commitment to NDAWA, you are making a difference to the lives of so many women and their families.

The important work we do at NDAWA would not be possible without the support of our funders and the generous donations we receive. I would like to take this opportunity to express my sincere thanks on behalf of NDAWA. We are extremely grateful for all the support, without which it would not be possible to carry out this vital service.

The strategic report was approved by the trustees of the charity on 16 December 2024 and signed on its behalf by:



.....  
Jennifer Gill  
Trustee

## North Down & Ards Women's Aid

### Reference and Administrative Details

<b>Trustees</b>	Jennifer Gill Jenna Lowry Claire Louise Best Natalie Kathryn Swift Victoria Crooks Arleen Elliott (appointed 25 September 2023) Elizabeth Fusco (appointed 13 June 2024) Jennifer Susan Ferguson (Resigned 4 March 2024) Emma Louise Kelly (Resigned 23 June 2023) Lindsay Anne Adams (Resigned 5 June 2023) Kathryn Strawbridge (Resigned 12 May 2023) Leona Solan-Cairnduff (Resigned 12 May 2023) Lisa Armstrong (Resigned 12 May 2023) Deborah McCreddie (appointed 4 March 2024)
<b>Chief Executive Officer</b>	Mrs Emalyn Turkington
<b>Principal Office</b>	18 Bingham Street Bangor BT20 5DW
<b>Registered Office</b>	18 Bingham Street Bangor BT20 5DW  The charity is incorporated in Northern Ireland.
<b>Company Registration Number</b>	NI031238
<b>Charity Registration Number</b>	NIC106118
<b>Bankers</b>	Bank of Ireland 82A Main Street Bangor BT20 4AG
<b>Auditor</b>	M.B. McGrady & Co Chartered Accountants & Registered Auditors Suite 2B Cadogan House 322 Lisburn Road Belfast BT9 6GH

# North Down & Ards Women's Aid

## Trustees' Report

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

### Significant Activities

#### Current Context

North Down & Ards Women's Aid (NDAWA) is a vital service provider in the Ards and North Down area, offering refuge, community support, and information to women, children and young people experiencing domestic and sexual abuse.

We continue to see a rise in the number of women and children/young people seeking support, highlighting the ongoing need for our services. We are actively working to raise awareness of domestic abuse and the support available to victims and survivors. Securing sustainable funding remains a challenge, however, this does not stop us being fully committed to supporting the women, children and young people using our services.

In 2023/24 we received 554 referrals into our Floating Support team, this is a 7% increase in referrals from the year before. Most of referrals received were from the PSNI (36.5%) and self-referral (39.9%). Other referral agencies include, ASSIST NI, Social Services, NIHE, NDAWA One Stop Shop.

48 women and 8 children/young people resided in our Refuge accommodation. All women residing in Refuge were supported during their stays with accompaniment, advocacy, court support, individually tailored support plans, safety plans, and resettlement support. We are finding women and their families are staying longer in refuge accommodation due to a shortage of social housing and difficulties entering the private rental market in Northern Ireland. This will have an impact on women in the refuge as they feel they unable to move on with their lives due to the lack of permanent housing options. This also has an impact on refuge resources, staff and limits the availability of beds for other women in crisis fleeing their homes due to domestic abuse.

We are continuously looking for new funding streams and 2023/24 was positive for NDAWA in receiving different funding pots. One funding application we were successful in was with CFNI: Oak Foundation. This was 1 year funding to develop our Safe Relationship Awareness Project which has been a great success. This project involved the development of an educational programme on healthy / unhealthy relationships to be delivered in schools, youth groups, community and voluntary organisations. Part of this project was to engage NDAWA service users in the development of the programme, both women and young people. It is essential to hear the voices of the women, children and young people who use our service in the development of current and future services.

In 2023/24 we were unsuccessful in receiving funding from the PCSP for our One Stop Shop. However, we were able to secure £5000 from the CFNI: Social Justice Fund. The One Stop Shop is a vital service in the community to provide women with information and resources from many different agencies. NDAWA works closely in partnership with PSNI, Crime Prevention Officer, NIHE, Community Advice teams and Solicitors from law firms across the Ards and North Down area. NDAWA held 21 One Stop Shop sessions in 2023/24, every 2nd & 4th Tuesday of the month and overall, 94 women attended those sessions.

North Down & Ards Women's Aid continues to work extensively in partnership with other agencies to provide a holistic and effective support system for women, children and young people experiencing domestic and sexual abuse. This year, one of the new positive partnerships NDAWA was involved with was Housing Rights. Housing Rights involved NDAWA service users in developing an immersive training course on coercive control and homelessness for housing advisors. This involved NDAWA and Housing Rights facilitating focus groups and developing a VR film on coercive control and in-person training for housing advisors. This has been a brilliant achievement with the aim of NDAWA and Housing Rights working on future projects.

## **North Down & Ards Women's Aid**

### **Trustees' Report**

Going into 2024/25 NDAWA look forward to expanding outreach services to reach more women, children and young people affected by domestic and sexual abuse. We will continue to advocate for policy and legal changes to better support victims and survivors of domestic abuse and sexual abuse. We will strengthen partnerships and collaborate with other organisations to provide a holistic range of support services.

None of this would be possible without the dedication of the Board, an amazing staff team and volunteers who are all passionate about working with women, children and young people affected by domestic and sexual abuse. I want to take this opportunity to thank everyone involved for their passion, commitment, enthusiasm, empathy and hard work!

Emalyn Turkington  
CEO

## North Down & Ards Women's Aid

### Trustees' Report

In 2023/24, North Down and Ards Women's Aid continued to develop their services further for women, children and young people by identifying gaps and strengthening practices. Over the year, many opportunities to engage in interagency work and strengthen our processes have taken place with agencies such as St Vincent De Paul, Youth Justice, Homeless Connect, Volunteer NI, Relate, Army Welfare, Informing Choices, Deaf NI, Karma Nirvana, The Law Society NI, Black Southall Sisters, and The South Eastern Domestic and Sexual Violence Partnership.

We continue to work hard to raise awareness of the services we provide by delivering training to local statutory, voluntary & community organisations, this has assisted in the increase we have seen in referrals to NDAWA services. We continue to strive to provide early intervention and prevention to ensure risk from escalating and safety for women and children in the North Down and Ards area.

To meet this demand, we expanded our staffing team and appointed staff to new projects and roles. We now have a Young Women's Worker who works specifically with women aged 18 to 30, an Older Women's Worker who works specifically with women over the age of 65, and a Rural Women's Worker who works with women who reside rurally down the Peninsula.

The employment of a Group Facilitator enabled the Journey to Freedom Group to be facilitated twice a week, with one morning and one evening session held weekly, providing flexibility for the women with childcare support. Personal Development Programmes, including Journey to Freedom assist women moving on from the Floating Support Service into peer group support. This area of support helps break social isolation and empower women to build resilience and recovery from the impact of domestic abuse.

Over the past year, women and children within our service have had the opportunity to have their lived experiences and voices heard by participating in focus groups with Researchers, Politicians, and WAFNI. This has ensured that women's and children's voices have been central to any lobbying for change in legislation, Calls for Action, the implementation of the Violence Against Women and Girls Strategy in Northern Ireland, and the essential support needed whilst having to navigate the Criminal Justice System. Local politicians Connie Egan and Stephen Farry paid a visit to the Refuge in October 2023 to address the shortage of funding and the need for more tailored accommodation for families experiencing domestic abuse.

A referral pathway was created between NDAWA and Radius Connect 24. This service has been a lifeline to women, assisting in enabling families to remain in their own homes safely. A panic alert system may be activated, and help sought if the woman is in danger, emergency services will be dispatched to the home, and a Radius practitioner will contact or alert services and family members to assist her. The line rental for this service was negotiated so that women could continue to use it after the initial contract and installation fees were paid by NDAWA, a short-term funding source, which secured this service for around 10 families in the year 2023/24. We continue to work closely with Radius and value their partnership.

In February 2024, NDAWA Refuge participated in a three-year validation visit conducted by Supporting People Ireland. The auditing of the service took place over three days, during which the service and the support offered to women and children were assessed, staff and women were interviewed to ensure that effective and safe practices were being followed and that women were receiving excellent care. We are pleased to report that the Quality Management Tool (QMT) visit was a great success, and a pass was issued.

We intend to continue to build on the service's strengths while listening to the lived experiences of women and children to ensure that the support we give in the future is tailored and relevant to their healing journey. Safety is crucial and our primary focus. The year 2023/24 has been an exciting moment for NDAWA, which would not have been possible without the dedication of our outstanding staff team and their daily hard work!

Lisa Begley  
Services Manager

## North Down & Ards Women's Aid

### Trustees' Report

North Down and Ards Women's Aid (NDAWA) Children's Services Team work in partnership with all safeguarding agencies to support all children who have experienced domestic abuse within the family home. Our highly skilled Children's Services Team provide support for children aged 0-17 years old within the refuge and community setting.

Our Children's Services programmes are tailored to provide family support, group work sessions, and tailored 1-1 support for children and young people affected by domestic abuse, encouraging emotional wellbeing and supporting them to develop coping strategies for challenging life experiences.

Our bespoke preventive educational programmes are designed to meet the educational and emotional needs of each child and young person. The core aims of our programmes are to promote self-esteem, confidence, and to equip children and young people with the skills to identify personal safety networks for safeguarding. Refuge accommodation for families has remained an essential support network for women and children. In 2023-2024, 7 families, 13 children resided in refuge and engaged in 351 support sessions with the Children's Services Team. The refuge playroom was also redesigned to provide a bespoke sensory based play environment for all children.

In 2023-2024 we recorded a high increase in referrals for young families requiring support through our creche services. Our Children's Services Team designed a 10-week sensory programme for children aged 0-4yrs old. This programme offers peer support for families and encourages young children to explore their feelings and behaviours through sensory play activities. This programme is also delivered to all children who attend our creche services. Through this programme, the Children's Services Team supported 50 families, 71 children and delivered 73 sensory play sessions throughout the year. The Children's Services Team have continued to deliver Family Art Workshop programmes which are designed as a first step approach into our service. A total of 31 families, 55 children attended 153 interactive art activities throughout the year.

The Helping Hands Preventive Education Programme supports children to identify early interventive strategies in relation to children who do not feel safe, specifically children affected by domestic abuse. A total of 30 families, 50 children attended the programme and completed 140 family support sessions.

Transformers Groups are a creative 10-week programmes for young people aged 8-12 years old, addressing the impact of domestic abuse and coercive control within the family home. These programmes build resilience, help young people create a safety plan and safeguard from further abuse. A total of 18 children have completed the groups throughout the year and 8 children attended Boom Studies for a 4-week art programme.

This Year we have redesigned our Healthy and Unhealthy Relationships programme for young people. This is a 10-week programme for young people aged 13-17yrs and addresses subjects on domestic abuse, coercive control, technology abuse, and safety planning. A total of 21 teenagers completed the programme and have assisted with the redesigning of the support sessions.

NDAWA Children's Services Team and 3 young people worked in partnerships with WAFNI and young people from WAFNI to help establish and launch an exciting youth led project, funded by Children in Need through the Youth Social Action Fund. The SAY (Social Action Youth) project involved the coordination of a series of regional Women's Aid youth led workshops for young people aged 11-18 project to help drive forward change. The SAY project attended the "Having Your Say" event at Stormont in November where young people shared their experiences and domestic abuse through audio recordings and art pieces. The young people met with Michelle O'Neil at Stormont and attended a private meeting with Chris Heaton-Harris about government support for children and young people experiencing domestic abuse. The SAY project has been an exciting new initiative for our young people providing them with the opportunities to work in partnership with Tinderbox Theatre Company and network with young people from Women's Aid groups across Northern Ireland.

Nicola Flavelle, Children Services Manager

## North Down & Ards Women's Aid

### Trustees' Report

#### **Financial review**

The key parts of the accounts for North Down and Ards Women's Aid for the year April 2023 to March 2024 are attached to this report.

NDAWA's principal funding is from grant making bodies and contract income from South Eastern Health and Social Care Trust and the NI Housing Executive which exists as restricted and unrestricted funds. As we continue to see an increase in the demand for our services, we recognise the need to secure additional core funding.

As at March 2024, the total funds were £589,536, a decrease of £72,236 compared to the previous year which be attributed to a reduction in our restricted funds of £56,336 and unrestricted funds of £15,900. Overall, at the year ended March 24, the restricted funds were £175,052, Unrestricted funds were £260,235 and designated funds were £71,341.

Income for the year was £596,154 which is an increase of £39,134. Whilst this is the result of various changes in funding, it can largely be attributed to funding received from Nationwide this year of £50,000 for a Rural Support Worker, £25,000 from the Community Foundation NI to enable progression of the Safe Relationship awareness project and continuation of the One Stop Shop and £26,500 from All State Foundation and the See Hear Act. There was also £61,627 of restricted funding reclaimed by Supporting People which relates to underspends from previous years and is not available for the general purposes of the charity at the end of the reporting period. This has been treated as a reduction in income during the year.

Expenditure for the year was £668,388, which is a significant increase on the previous year's expenditure, which was £543,325. Whilst we have seen general running costs increase across the organisation by £30,052, increases in Employment costs were £54,701 and essential health and safety repairs were completed in the reporting period in the amount of £38,932.

Victoria Crooks  
Treasurer

#### ***Policy on reserves***

In accordance with our policy on reserves we aim to maintain a level of free reserves equivalent to six months annual expenditure to ensure there is no disruption to our services at short notice, due to a lack of funds, an unforeseen reduction in income or an increase in expenditure. As of 31 March 2024, unrestricted and designated reserves were £331,576.

The finances of North Down and Ards Women's Aid are good. During the year, it was necessary to draw on our reserves to provide essential health and safety maintenance and the reserves are currently sitting just under the 6 months. Steps are being taken to bring the reserves back to maintenance level and to identify new sources of funding to help address the continuing demand for services and increasing costs.

## **North Down & Ards Women's Aid**

### **Trustees' Report**

#### ***Principal risks and uncertainties***

There is no inbuilt automatic increase to our recurring funding from NIHE & SEHSCT. To manage risk we regularly review costs, identify most cost effective means to manage running costs and through our processes have been able to ensure organisational wide contracts which represent savings. In order to ensure that we do not have a single source of funding which will increase the risk of our ability to sustain our organisations work we seek and have secured other sources of funding to allow the introduction of necessary services and related costs.

#### ***Principal funding sources***

Aside from donations from private individuals and local businesses, the principle funding sources for the charity are from grant making bodies and contract income from SEHSCT and NIHE Supporting People. The charity recognizes the increased necessity to work in partnership and collaboration with other agencies to secure future funding. All funds received are detailed within this report.

#### **Going concern**

The directors 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 to develop a longer term strategy to support victims of domestic violence.

#### **Structure, governance and management**

##### ***Nature of governing document***

North Down & Ards Women's Aid is a Company limited by guarantee and controlled by its Memorandum and Articles. It is registered as a charity with the Charities Commission for NI and with HMRC. The Board of Directors of North Down and Ards Women's Aid (NDAWA) meets on a monthly basis. It is responsible for the strategic direction of the organisation and oversees the management of the organisation. The day-to-day management and operation of activities are carried out by a team of staff, led by the C.E.O and the Senior Management Team, who also report to the Board of Directors. Directors are appointed according to the specific skills required by the organisation to fulfil its responsibilities as outlined in its Strategic Plan and are ratified on a yearly basis at the AGM.

##### ***Recruitment and appointment of trustees***

It is an underpinning requirement that members of the Board of Directors have commitment to and an understanding of the ethos, aims and values of NDAWA. Specific skills may be required and with this in mind, new Directors are attracted by word of mouth. The new Director is then invited to attend the regular meetings and would become a full company Director after being elected at the next AGM.

##### ***Induction and training of trustees***

There is an induction pack which includes roles and responsibilities for new Directors. A training and induction programme is also put in place.

## North Down & Ards Women's Aid

### Trustees' Report

#### *Major risks and management of those risks*

There is no inbuilt automatic increase to our recurring funding from NIHE & SEHSCT. To manage risk we regularly review costs, identify most cost effective means to manage running costs and through our processes have been able to ensure organisational wide contracts which represent savings. In order to ensure that we do not have a single source of funding which will increase the risk of our ability to sustain our organisations work we seek and have secured other sources of funding to allow the introduction of necessary services and related costs.

#### **Affiliation**

NDAWA are affiliated with Women's Aid Federation NI and the Women's Aid Forum meet on a monthly basis to discuss issues affecting all Women's Aid groups. It is also an opportunity to share best practice and local information.

#### **Decision making process**

The governing body of NDAWA is the Board of Directors who are responsible for the strategic direction of the organisation and oversee the management of the organisation. The day-to-day management and the operation of the activities is carried out by a staff team, led by the CEO who reports regularly to the Board. If there are any issues outside the day-to-day running of the organisation, then an extra-ordinary meeting is arranged.

#### **Objectives of the Charity**

The aims of NDAWA have been encapsulated in the following mission statement:

"Our vision for the future is to see a time when the voices of women, children and young people living with domestic violence are heard, understood, where information and support is locally available. Where the community in which we live is a safe and healthy place and where domestic violence no longer exists."

#### **Financial instruments**

##### *Objectives and policies*

The charity'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 charity's policies approved by the Board of Directors, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

##### *Credit risk*

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity'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 charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

##### *Liquidity risk*

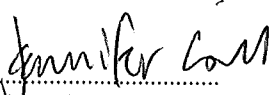
In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of Accounting Policies in the financial statements.

**North Down & Ards Women's Aid**

**Trustees' Report**

The annual report was approved by the trustees of the charity on 16 December 2024 and signed on its behalf by:

  
.....  
Jennifer Gill  
Trustee

## North Down & Ards Women's Aid

### Statement of Trustees' Responsibilities

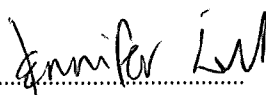
The trustees (who are also the directors of North Down & Ards Women's Aid for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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 charitable company and of its incoming resources and application of resources, including its income and expenditure, 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 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 charitable company will continue in business.

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

Approved by the trustees of the charity on 16 December 2024 and signed on its behalf by:

  
.....  
Jennifer Gill  
Trustee

## **North Down & Ards Women's Aid**

### **Independent Auditor's Report to the Members of North Down & Ards Women's Aid**

#### **Opinion**

We have audited the financial statements of North Down & Ards Women's Aid (the 'charity') for the year ended 31 March 2024, which comprise the Statement of Financial Activities, Balance Sheet, 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 applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024, and of its total incoming resources and expenditure 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 company'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.

## **North Down & Ards Women's Aid**

### **Independent Auditor's Report to the Members of North Down & Ards Women's Aid**

#### **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 Report of the Independent Auditors 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.

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 this gives rise to a material misstatement in the financial statements themselves. 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.

We have been appointed as auditor under section 65(2) of the Charities Act (Northern Ireland) 2008 and report in accordance with regulations made under section 66 of that Act. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

#### **Opinion on other matters 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within 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 or returns adequate for our audit have not been received from branches not visited by us; or
- the 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; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

## **North Down & Ards Women's Aid**

### **Independent Auditor's Report to the Members of North Down & Ards Women's Aid**

#### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities [set out on page 11], the trustees (who are also directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the 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 charitable company'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.

#### **Our 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 a Report of the Independent Auditors 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.

## **North Down & Ards Women's Aid**

### **Independent Auditor's Report to the Members of North Down & Ards Women's Aid**

#### **The extent to which our audit was capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. In assessing and detecting irregularities such as fraud and non-compliance with laws and regulations we considered the following:

- the matters discussed among the audit engagement team and any other relevant professionals regarding how and where fraud might occur in the financial statements and any potential indicators of fraud;
- the nature of the industry and any laws and regulations applicable to the company and the industry;
- the company's own assessment of the risk of fraud and other irregularities;
- the company's policies and procedures in relation to:
  - how they identify and comply with all relevant laws and regulations and whether they are aware of any non-compliance;
  - how they detect and respond to risks of fraud and their knowledge of any actual, suspected or alleged fraud; and
  - the control environment within the company and how this mitigates risks of fraud and instances of non-compliance with laws and regulations.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in relation to misappropriation of assets. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

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

- ensuring the engagement team had the appropriate knowledge and expertise in order to be able to identify and recognise any instances of fraud or non-compliance with laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and management and from our knowledge and experience of the sector; and
- ensuring the audit was carried out with a level of professional scepticism.

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

- enquiring of management concerns of actual and potential litigation and claims;
- agreeing the financial statement disclosures to underlying supporting documentation to assess compliance with relevant laws and regulations; and
- reviewing correspondence with the Charity Commission for Northern Ireland and any other relevant regulatory bodies

## North Down & Ards Women's Aid

### Independent Auditor's Report to the Members of North Down & Ards Women's Aid

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

- perform analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- test the appropriateness of journal entries and other adjustments;
- assess whether the judgements made in making accounting estimates are indicative of a potential bias; and
- evaluate the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and significant component audit teams, and remained alert to any indications of fraud or noncompliance with laws and regulations throughout the audit.

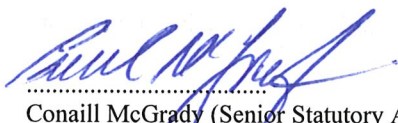
There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance 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: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

#### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members 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  
BT9 6GH

Date: 16/12/24

## North Down & Ards Women's Aid

### Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £	
<b>Income and Endowments from:</b>					
Donations and legacies	3	32,547	1,830	34,377	24,931
Charitable activities	4	7,106	552,730	559,836	531,812
Investment income	5	1,941	-	1,941	277
<b>Total Income</b>		<u>41,594</u>	<u>554,560</u>	<u>596,154</u>	<u>557,020</u>
<b>Expenditure on:</b>					
Raising funds		(2,194)	(13)	(2,207)	(4,799)
Charitable activities	6	(65,842)	(600,339)	(666,181)	(538,526)
<b>Total Expenditure</b>		<u>(68,036)</u>	<u>(600,352)</u>	<u>(668,388)</u>	<u>(543,325)</u>
Net (expenditure)/income		(26,442)	(45,792)	(72,234)	13,695
Transfers between funds		10,543	(10,543)	-	-
<b>Net movement in funds</b>		(15,899)	(56,335)	(72,234)	13,695
<b>Reconciliation of funds</b>					
Total funds brought forward		347,476	231,387	578,863	565,169
Total funds carried forward	17	<u>331,577</u>	<u>175,052</u>	<u>506,629</u>	<u>578,864</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	
<b>Income and Endowments from:</b>					
Donations and legacies	3	24,931	-	24,931	
Charitable activities	4	7,636	524,176	531,812	
Investment income	5	277	-	277	
<b>Total Income</b>		<u>32,844</u>	<u>524,176</u>	<u>557,020</u>	
<b>Expenditure on:</b>					
Raising funds		(4,751)	(48)	(4,799)	
Charitable activities	6	(41,007)	(497,519)	(538,526)	
<b>Total Expenditure</b>		<u>(45,758)</u>	<u>(497,567)</u>	<u>(543,325)</u>	
Net (expenditure)/income		(12,914)	26,609	13,695	
Transfers between funds		18,664	(18,664)	-	
<b>Net movement in funds</b>		5,750	7,945	13,695	
<b>Reconciliation of funds</b>					
Total funds brought forward		341,726	223,443	565,169	
Total funds carried forward	17	<u>347,476</u>	<u>231,388</u>	<u>578,864</u>	

**North Down & Ards Women's Aid**

**Statement of Financial Activities for the Year Ended 31 March 2024  
(Including Income and Expenditure Account and Statement of Total Recognised Gains  
and Losses)**

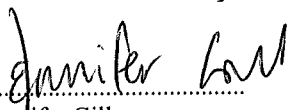
All of the charity's activities derive from continuing operations during the above two periods. The funds breakdown for 2024 & 2023 is shown in note 17.

## North Down & Ards Women's Aid

**(Registration number: NI031238)**  
**Balance Sheet as at 31 March 2024**

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	12	158,185	169,293
<b>Current assets</b>			
Debtors	13	42,300	17,886
Cash at bank and in hand		<u>443,529</u>	<u>556,990</u>
		485,829	574,876
<b>Creditors: Amounts falling due within one year</b>	14	<u>(54,478)</u>	<u>(82,397)</u>
<b>Net current assets</b>		<u>431,351</u>	<u>492,479</u>
<b>Net assets</b>		<u>589,536</u>	<u>661,772</u>
<b>Funds of the charity:</b>			
<b>Restricted funds</b>		<u>175,052</u>	<u>231,388</u>
<b>Unrestricted income funds</b>			
Unrestricted funds		331,576	347,476
Revaluation reserve	16	<u>82,908</u>	<u>82,908</u>
Total unrestricted funds		<u>414,484</u>	<u>430,384</u>
<b>Total funds</b>	17	<u>589,536</u>	<u>661,772</u>

The financial statements on pages 17 to 33 were approved by the trustees, and authorised for issue on 16 December 2024 and signed on their behalf by:

  
 \_\_\_\_\_  
 Jennifer Gill  
 Trustee

## North Down & Ards Women's Aid

### Statement of Cash Flows for the Year Ended 31 March 2024

	Note	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Net cash (expenditure)/income		(72,234)	13,695
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation	8	11,109	9,384
Investment income	5	<u>(1,941)</u>	<u>(277)</u>
		(63,066)	22,802
<b>Working capital adjustments</b>			
(Increase)/decrease in debtors	13	(24,417)	11,091
(Decrease)/increase in creditors	14	<u>(27,919)</u>	<u>65,133</u>
Net cash flows from operating activities		<u>(115,402)</u>	<u>99,026</u>
<b>Cash flows from investing activities</b>			
Interest receivable and similar income	5	1,941	277
Purchase of tangible fixed assets	12	<u>-</u>	<u>(7,760)</u>
Net cash flows from investing activities		<u>1,941</u>	<u>(7,483)</u>
Net (decrease)/increase in cash and cash equivalents		(113,461)	91,543
Cash and cash equivalents at 1 April		<u>556,990</u>	<u>465,447</u>
Cash and cash equivalents at 31 March		<u><u>443,529</u></u>	<u><u>556,990</u></u>

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

## North Down & Ards Women's Aid

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The Charity is incorporated in Northern Ireland.

#### 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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### Basis of preparation

North Down & Ards Women's Aid meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### Going concern

The financial statements have been prepared on a going concern basis.

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.

## North Down & Ards Women's Aid

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### *Grants receivable*

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### *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.

#### **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's 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 £0.01 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

## North Down & Ards Women's Aid

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 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:

Asset class	Depreciation method and rate
Buildings	2% Straight Line
Fixtures & Fittings	25% Straight Line
Computer Equipment	25% Straight Line
Office Equipment	25% Straight Line

#### 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.

## North Down & Ards Women's Aid

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### **Fund structure**

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

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**

SCHEME: TPT Retirement Solutions – The Growth Plan

The company participates in a defined benefit pension plan that is accounted for as a defined contribution plan. At the date of last valuation, the plan had a deficit of £31.6m. Participating employers are asked to fund the deficit by paying additional contributions in line with their estimated share of the scheme liabilities. The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme. Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit.

#### **Financial instruments**

##### *Classification*

Financial assets and financial liabilities are recognised when the charity 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 charity 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 charity 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 charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, 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.

## North Down & Ards Women's Aid

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### *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 legacies

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	<b>General £</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations and legacies;				
Donations from individuals	32,547	1,830	34,377	24,931
	<u>32,547</u>	<u>1,830</u>	<u>34,377</u>	<u>24,931</u>

#### 4 Income from charitable activities

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	<b>General £</b>	<b>£</b>	<b>£</b>	<b>£</b>
Charitable Activities	7,106	552,730	559,836	531,812
	<u>7,106</u>	<u>552,730</u>	<u>559,836</u>	<u>531,812</u>

#### 5 Investment income

	<b>Unrestricted funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	<b>General £</b>	<b>£</b>	<b>£</b>
Interest receivable and similar income;			
Interest receivable on bank deposits	1,941	1,941	277
	<u>1,941</u>	<u>1,941</u>	<u>277</u>

## North Down & Ards Women's Aid

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 6 Expenditure on charitable activities

	Note	Unrestricted funds		Total 2024 £	Total 2023 £
		General £	Restricted funds £		
Charitable Activities		48,379	162,641	211,020	145,146
Depreciation, amortisation and other similar costs		11,109	-	11,109	9,384
Staff costs		6,054	427,929	433,983	370,688
Governance costs	7	300	9,769	10,069	13,308
		<u>65,842</u>	<u>600,339</u>	<u>666,181</u>	<u>538,526</u>
			Activity undertaken directly £	Total 2024 £	Total 2023 £
Employment Costs			416,353	416,353	370,687
Employment Agency Costs			18,107	18,107	6,630
Establishment Costs			66,597	66,597	56,561
Insurance			4,561	4,561	4,129
Repairs & Maintenance			46,209	46,209	10,770
Office Expenses			28,004	28,004	21,418
Printing, Postage & Stationery			2,134	2,134	2,313
Play Equipment & Materials			1,751	1,751	6,638
Project Costs			13,746	13,746	-
Health & Safety			3,395	3,395	6,044
Cleaning			3,198	3,198	3,499
Sundry & Other Costs			11,216	11,216	10,478
Bad Debts			259	259	1,308
Travel & Subsistence			11,502	11,502	4,847
Advertising & Recruitment			14,491	14,491	15,311
Depreciation			11,109	11,109	9,384
			<u>652,632</u>	<u>652,632</u>	<u>530,017</u>

£62,048 (2023 - £45,758) of the above expenditure was attributable to unrestricted funds and £590,584 (2023 - £484,260) to restricted funds.

In addition to the expenditure analysed above, there are also governance costs of £15,757 (2023 - £13,308) which relate directly to charitable activities. See note 7 for further details.

## North Down & Ards Women's Aid

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 7 Analysis of governance and support costs

##### Support costs allocated to charitable activities

	Governance costs £	Total 2024 £	Total 2023 £
Affiliation Fees	2,200	2,200	2,200
Accountancy Fees	4,056	4,056	4,056
Audit Fees	3,800	3,800	3,300
Legal & Professional Fees	5,701	5,701	3,752
	<u>15,757</u>	<u>15,757</u>	<u>13,308</u>

#### 8 Net incoming/outgoing resources

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

	2024 £	2023 £
Depreciation of fixed assets	<u>11,109</u>	<u>9,384</u>

#### 9 Trustees remuneration and expenses

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

#### 10 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
<b>Staff costs during the year were:</b>		
Wages and salaries	362,212	308,127
Social security costs	26,714	27,177
Pension costs	27,591	26,512
Other staff costs	17,466	8,872
	<u>433,983</u>	<u>370,688</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Average number of employees	<u>17</u>	<u>14</u>

## North Down & Ards Women's Aid

### Notes to the Financial Statements for the Year Ended 31 March 2024

Contributions to the employee pension schemes for the year totalled £24,047 (2023 - £22,486).

No employee received benefits (excluding employer pension costs) of more than £60,000 during the year.

During the year the charity made the following transactions with key management personnel:

#### **CEO**

The CEO received remuneration of £57,629 (2023: £29,956)

#### **Finance Manager**

The Finance Manager received remuneration of £8,200 (2023: £48,627)

#### **Service Manager**

The Service Manager received remuneration of £41,745 (2023: £41,672)

#### **Childrens Services Manager**

The Childrens Services Manager received remuneration of £38,714 (2023: £38,109)

The Finance manager left in March 2023 and agency staff were used until late 2023 to cover this position.

## North Down & Ards Women's Aid

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 12 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 April 2023	150,000	112,681	262,681
At 31 March 2024	150,000	112,681	262,681
<b>Depreciation</b>			
At 1 April 2023	-	93,387	93,387
Charge for the year	3,000	8,109	11,109
At 31 March 2024	3,000	101,496	104,496
<b>Net book value</b>			
At 31 March 2024	147,000	11,185	158,185
At 31 March 2023	150,000	19,294	169,294

#### 13 Debtors

	2024 £	2023 £
Trade debtors	-	1,699
Prepayments	2,510	2,131
Accrued income	35,136	14,056
Other debtors	4,655	-
	<u>42,301</u>	<u>17,886</u>

#### 14 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	6,425	3,038
Other taxation and social security	14,287	14,936
Other creditors	18,643	57,367
Accruals	15,123	7,056
	<u>54,478</u>	<u>82,397</u>

There is £7,516 of deferred income included in the Other Creditors that is for use in future periods.

## North Down & Ards Women's Aid

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 15 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 £24,047 (2023 - £22,486).

##### Defined benefit pension schemes

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.

#### 16 Reserves

	<b>Revaluation reserve</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
At 1 April 2023	<u>(82,908)</u>	<u>(82,908)</u>

The property held by the charity was revalued in September 2023 and this resulted in an increase in the property's value, which is represented by this revaluation reserve.

## North Down & Ards Women's Aid

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 17 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>					
<i>General</i>					
Unrestricted Income Funds	271,192	41,593	(68,036)	15,486	260,235
<i>Designated</i>					
Pension Shortfall Reserve	16,682	-	-	(4,943)	11,739
Redundancy Reserve	59,602	-	-	-	59,602
	<u>76,284</u>	<u>-</u>	<u>-</u>	<u>(4,943)</u>	<u>71,341</u>
<b>Total Unrestricted funds</b>	<u>347,476</u>	<u>41,593</u>	<u>(68,036)</u>	<u>10,543</u>	<u>331,576</u>
<b>Restricted funds</b>					
All State NI	24	-	-	(24)	-
Ards & NDBC LMP Small Grant	-	3,450	(3,600)	150	-
Ards & NDBC Workplace Wellbeing	-	250	(250)	-	-
BME - NRPF	924	9,110	(6,051)	(3,983)	-
CFNI - Oak Foundation	-	20,000	(17,715)	-	2,285
Children In Need	2,072	30,039	(29,224)	-	2,887
S E H & SC Trust (Childrens Work)	41,396	58,580	(69,708)	-	30,268
Surestart (Childrens Work)	6,673	9,095	(8,781)	-	6,987
CHNI - Goodwill Grant	-	396	(386)	-	10
CFNI - OSS	-	5,000	(1,135)	-	3,865
Housing Rights - Social Value	-	650	-	(650)	-
Nationwide Rural Support Project	-	50,000	(24,390)	-	25,610
Floating Support (NIHE)	32,605	133,250	(161,481)	1,136	5,510
Housing Management (NIHE)	19,698	30,281	(36,999)	(12,980)	-
HM Refuge Services	-	6,102	(320)	12,980	18,762
Supporting People (NIHE)	32,353	125,270	(156,218)	(1,136)	269
PHA Personal Development Program	-	4,065	(4,065)	-	-
Probation Board NI - PPRP	-	5,250	(3,500)	(1,750)	-
SET MDT Seed Funding	-	5,000	(5,000)	-	-
Storehouse ND Hardship Fund	-	1,584	(1,583)	(1)	-
See, Hear, ACT, WAFNI	-	13,050	(10,735)	-	2,315
Homeless Prevention Fund (NIHE)	-	-	(1,274)	1,274	-

## North Down & Ards Women's Aid

### Notes to the Financial Statements for the Year Ended 31 March 2024

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Rank Foundation - NI Start Here	22,581	15,615	(29,417)	-	8,779
Capital Grants	67,092	-	-	(3,000)	64,092
NIHE - PIF Capital	5,970	-	-	(2,559)	3,411
<b>Total restricted funds</b>	<b>231,388</b>	<b>526,037</b>	<b>(571,832)</b>	<b>(10,543)</b>	<b>175,050</b>
<b>Total funds</b>	<b>578,864</b>	<b>567,630</b>	<b>(639,868)</b>	<b>-</b>	<b>506,626</b>
	<b>Balance at 1 April 2022 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>Balance at 31 March 2023 £</b>
<b>Unrestricted funds</b>					
<i>General</i>					
Unrestricted Income Funds	251,375	32,844	(45,760)	32,733	271,192
<i>Designated</i>					
Pension Shortfall Reserve	30,749	-	-	(14,067)	16,682
Redundancy Reserve	59,602	-	-	-	59,602
	90,351	-	-	(14,067)	76,284
<b>Total unrestricted funds</b>	<b>341,726</b>	<b>32,844</b>	<b>(45,760)</b>	<b>18,666</b>	<b>347,476</b>
<b>Restricted funds</b>					
All State NI	-	3,572	(3,548)	-	24
Amazon Voucher Donation	-	-	(130)	130	-
Ards & ND PCSP - OSS	-	14,880	(14,960)	80	-
BME - NRPF	-	2,261	(1,337)	-	924
Children In Need	3,756	28,504	(30,188)	-	2,072
S E H & SC Trust (Childrens Work)	43,058	56,149	(57,811)	-	41,396
Surestart (Childrens Work)	8,942	8,337	(10,607)	-	6,672
Floating Support (NIHE)	27,567	129,736	(118,341)	(6,357)	32,605
Housing Management (NIHE)	28,143	35,297	(37,311)	(6,431)	19,698
Supporting People (NIHE)	33,132	182,307	(177,355)	(5,730)	32,354
Probation Board NI - PPRP	-	-	(771)	771	-
NIHE Covid Costs	-	-	(1,755)	1,755	-
NIHE Covid Staffing costs	-	-	(2,565)	2,565	-
Homeless Prevention Fund (NIHE)	324	28,650	(28,984)	10	-
CHNI - Goodwill Grant 2022	-	483	(483)	-	-
Rank Foundation - NI Start Here	-	34,000	(11,419)	-	22,581

## North Down & Ards Women's Aid

### Notes to the Financial Statements for the Year Ended 31 March 2024

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Capital Grants	69,992	-	-	(2,900)	67,092
NIHE - PIF Capital	8,529	-	-	(2,559)	5,970
<b>Total restricted funds</b>	<u>223,443</u>	<u>524,176</u>	<u>(497,565)</u>	<u>(18,666)</u>	<u>231,388</u>
<b>Total funds</b>	<u>565,169</u>	<u>557,020</u>	<u>(543,325)</u>	-	<u>578,864</u>

#### 18 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds £
	General £	£		
Tangible fixed assets	90,681	67,504		158,185
Current assets	378,282	107,548		485,830
Current liabilities	(54,478)	-		(54,478)
<b>Total net assets</b>	<u>414,485</u>	<u>175,052</u>		<u>589,537</u>

#### 19 Analysis of net funds

	At 1 April 2023 £	Cash flow £	At 31 March 2024 £
Cash at bank and in hand	556,990	(113,461)	443,529
<b>Net debt</b>	<u>556,990</u>	<u>(113,461)</u>	<u>443,529</u>

#### 20 Related party transactions

There were no related party transactions in the year.

