

Company registration number: NI031238

Charity registration number: NIC106118

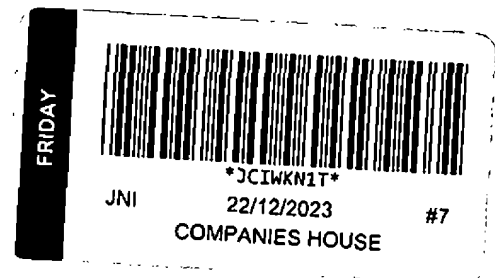


North Down & Ards Women's Aid

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023



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

Reference and Administrative Details

Trustees	Jennifer Gill Jenna Lowry Jennifer Susan Ferguson Claire Louise Best Mrs Natalie Kathryn Swift (appointed 6 February 2023) Mrs Victoria Crooks (appointed 7 February 2023) Arleen Elliott (appointed 25 September 2023) Emma Louise Kelly (Resigned 23 June 2023) Lindsay Anne Adams (Resigned 5 June 2023) Kathryn Strawbridge (appointed 5 September 2022 and Resigned 12 May 2023) Leona Solan-Cairnduff (Resigned 12 May 2023) Lisa Armstrong (Resigned 12 May 2023)
Chief Executive Officer	Mrs Emalyn Turkington
Principal Office	18 Bingham Street Bangor BT20 5DW
Registered Office	18 Bingham Street Bangor BT20 5DW The charity is incorporated in Northern Ireland.
Company Registration Number	NI031238
Charity Registration Number	NIC106118
Bankers	Bank of Ireland 82A Main Street Bangor BT20 4AG
Auditor	M.B. McGrady & Co Chartered Accountants & Registered Auditors Suite 2B Cadogan House 322 Lisburn Road Belfast BT9 6GH

North Down & Ards Women's Aid

Strategic Report for the Year Ended 31 March 2023

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 supporting women, young people and children subjected to domestic and sexual violence/abuse. NDAWA is one of eight local groups providing services to North Down, Holywood, Conlig, Newtownards, Ards Peninsula, Dundonald, Comber, Killinchy and Killyleagh. (Ards and North Down Borough Council area).

NDAWA provides a wide range of direct services including emergency accommodation and crisis support, community-based support, individually tailored safety planning and support planning, court support, accompaniment to appointments and prevention services. We have an extensive support programme for children and young people comprising art workshops, individual and group work sessions. This service is a multi-disciplinary agency approach working in partnership with five other partner organisations.

Ethos

Our strong ethos is based upon our working premise of *for women, with women, by women* which is inherent in our service development and delivery.

Vision

Our vision for the 21st century is the elimination of domestic abuse.

Core Aims

- Provide temporary refuge to women and their children suffering emotional, mental, physical or sexual abuse within their home;
- Encourage the woman to take control of her own future, whether this involves returning home or beginning an independent life;
- Recognise and care for the emotional needs of the children involved;
- Offer support and advice to any women who asks for it, whether or not she is living in a refuge, and to offer supportive aftercare to women leaving the refuge; and
- Educate and inform the public, the media, the courts, social services and other agencies, always mindful of the fact that abused women are a direct result of the general position of our society.

North Down & Ards Women's Aid

Strategic Report for the Year Ended 31 March 2023

Strategic Focus for 2022-2024

1. Development and delivery of quality services - We aim to provide a responsive, supportive and innovative range of services to women and children at risk of domestic violence.
2. The provision of fit for purpose facilities - We aim to develop fit for purpose facilities that service our needs and the needs of women and children.

Strategic objectives

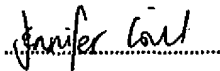
Staff - Ensure that the right staff, who have the right skills are in the right places at the right times.

Systems - To have a fit for purpose communication and management and financial information systems to improve connection with clients and key stakeholders.

Structure - To have fit for purpose staffing structure to support the delivery of this strategic plan and associated business priorities.

Finance - To be able to service what we want to do within this plan with the financial resources that we have and those that we generate through our own endeavours.

The strategic report was approved by the trustees of the charity on 19 December 2023 and signed on its behalf by:



Jennifer Gill
Trustee

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 and auditors' report of the charitable company for the year ended 31 March 2023.

Significant Activities

Current Context

In the twelve months from 1 April 2022 to 31 March 2023 there were 32,875 reported domestic abuse incidents across Northern Ireland.

Within the same twelve months the number of reported domestic abuse crimes reached 22,343.

There were 17 domestic abuse incidents and 12 domestic abuse crimes per 1,000 population. 6 of the 11 policing districts showed a decrease in the number of domestic abuse incidents while 8 policing districts showed an increase in the number of domestic abuse crimes.

In 2022/23, Ards and North Down policing district recorded 2,259 domestic abuse incidents and 1,456 domestic abuse crimes.

The above figures demonstrate the need for NDAWA's continuing services provision within the Ards and North Down Borough Council area. The focus of NDAWA's work during 2022/23 following the Strategic Focus 2022-2024 has been:

1. Service Provision
2. Policy and Campaigning
3. Partnership Working

In 2022/23, NDAWA had an increase in staff which included a new CEO, a Young Women's Worker, Group Facilitator, and an Older Women's Worker. By the end of March 2023, we had a staff team of 16, this was an increase from a team of 10 in the last financial year.

1. Service Provision

Refuge accommodation

Occupancy during 2022/23 has remained in high demand. 40 women and 8 children required refuge accommodation in the North Down and Ards area. NDAWA and Choice Ireland Housing Association are continuing to work closely to identify a new location for a new refuge that will meet the demands for Refuge services. Under consideration are a number of models of crisis accommodation. All women residing in Refuge were supported during their stays with accompaniment, advocacy, court support, individually tailored support plans and safety plans, and resettlement support.

NDAWA and Choice Ireland Housing Association are continuing to work closely to identify a new location for a new refuge that will meet the demands for Refuge services. Under consideration are a number of models of crisis accommodation. All women residing in Refuge were supported during their stays with accompaniment, advocacy, court support, individually tailored support plans and safety plans, and resettlement support.

Floating Support

This service provides support to women affected by domestic abuse residing in the community. During 2022/23 NDAWA received 518 referrals for the Floating Support services, this was an increase of 5.5% from the last financial year. 2022/23 has still proved a challenging year for the Floating Support service, due to the increased number of referrals and recruitment only starting to be resolved towards the end of 2022/23.

There were 227 PSNI referrals to NDAWA in 2022/23, making this the highest referral source, with self-referrals being the second highest at 222.

North Down & Ards Women's Aid

Trustees' Report

Young Women's Project

The aim of the Young Women's Worker was to meet the needs of an increase in referrals to North Down & Ards Women's Aid (NDAWA) of young women in the community, aged 18-30 years old. Since the Young Women's Worker started in November 2022 to March 2023 she has worked with 33 women.

The Young Women's Worker identified the need within NDAWA to increase our online presence on social media channels. From January 2023, she has increased the reach on the NDAWA Facebook page, visits to the Facebook page increased and there was a growth in followers' engagement. There was also an increase on Instagram followers.

Older Women's Worker

There was an identified need for an Older Women's Worker within North Down & Ards Women's Aid. The part time Older Women's Worker started in November 2022 and has worked with 15 women within the 2022/23 year, with an age range from 60 to 85 years old.

Journey to Freedom (J2F)

The J2F support group is a major component of NDAWA's wrap-around services and is available to women both in Refuge and Floating Support. The aim of the Journey to Freedom group is to provide a safe and supportive group process to enable women to explore their experiences of domestic abuse and to empower them to move on. In the year 2022/23, 23 women were referred to the Journey to Freedom group, 16 registered and 13 women completed both groups. Overall, we delivered 36 sessions to the Bangor and Newtownards group.

Women attending the Journey to Freedom group have benefited from specialist support provided by the group facilitators around the dynamics of domestic abuse, the impact this has had on them, and rebuilding their lives.

Evaluation feedback from women who attended and completed the sessions:

"That I am not alone, that there are other women going through similar and worse than myself. It's good to talk to others for perspective and it's better to educate myself on warning signs and the many different types of abuse."

"That I am strong, I can be assertive, that I will suit myself and suit my girl's needs. I will fight for what is best."

Following on from the Journey to Freedom (J2F) group, we offered women who had completed J2F to attend a 6-week personal development group from February-March 2023. This group included sessions on thoughts, feelings & behaviours, unwritten rules in society, self-care and strategies for women to help move on. 8 women were able to attend this group.

Security Project (funded by the Homeless Prevention Fund)

In partnership working with Radius Connect 24, we were able to provide women with a silent alarm which if activated, will automatically contact the PSNI and will record all noise. From November 2022 to March 2023, 14 women were identified as high risk to domestic abuse and referred to Radius Connect 24 to have the silent alarm installed in their home. By helping these women stay in their homes safely, it helped reduce their level of fear in their own home, less likely to become isolated, which can happen if they must leave their home and support network. Helping financially with their security also contributed to putting less pressure on our already stretched homeless accommodation providers.

Feedback from women who received Radius Connect 24:

"Radius 24 were so helpful fitting my alarm and panic button in my house. The man showed me how it worked, and we did a trial run which also helped my emergency contact understand how the whole process worked. Very professional and discreet. Excellent service."

North Down & Ards Women's Aid

Trustees' Report

"The peace of mind Radius Connect 24 has given me is invaluable. Just knowing that I have a quick and quiet way to call for help if I need it is amazing. I've even worn the wrist band out so that when I come home in the dark, I am not as anxious about getting from the car to the house."

One Stop Shop (funded by Ards & North Down PCSP)

At the start of 2022/23, NDAWA held a One Stop Shop service once a month (the last Tuesday of each month). This service operates as a drop-in (no appointment) from 10am-12pm. However, towards the end of January 2023, there was a recognised need identified for the One Stop Shop to be increased again to meeting twice a month. In February and March 2023, the One Stop Shop met every 2nd and 4th Tuesday of the month.

The One Stop Shop takes a multi-disciplinary agency approach to providing support, safety planning, additional resources, and information to victims of domestic violence. 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 communities. Each partner has committed to provide a staff member to attend each One Stop Shop session. A creche is also provided to enable victims to have the opportunity to speak confidentially to all agency staff members.

The One Stop Shop provided 17 support sessions in 2022/23, benefiting 57 women who attended and extended support to 76 children through these women receiving support. 72% of the women who attended the One Stop Shop received legal advice from the solicitor in attendance, 45% received support from a Women's Aid Worker, 33% received benefit advice from Community Advice Ards & North Down, 26% reached out to either the PSNI or Crime Prevention Officer for information and 19% received housing information from the NIHE.

Childrens Services

Children's Services provide a wide range of support programmes to children and young people whose mothers are engaged in services. Children Service's staff provide art workshops - all ages (both individual families and group settings), Helping Hands programme (ages 5-11), Transformers group programmes (ages 8-12 years) Teenage Transformers (13-17 years), and one-to one sessions as appropriate for teenagers.

Children and young peoples' outings/parties take place each year at Christmas, Easter, summer holidays, and Halloween.

During 2022/23 there were 36 children & young people engaged in art workshops, 21 children and their mothers engaged in Helping Hands, 16 young people engaged in Transformers and Teenage Transformers.

Additionally, there were 35 support sessions held for children in both the community/resource centre settings.

In 2022/23 the Children Services Team started a new service for mums on the NDAWA waiting list who have children are between 0-4 years old. Since The First Step (0-4 years old) project started, the team have delivered 46 sessions, including 9 women and 11 children.

Children and young people residing in refuge with their mother during 2022/23 were able to participate in playroom activities, support with homework and age-appropriate arts and crafts activities. There were 31 children and young people in refuge and 542 sessions facilitated in refuge.

North Down & Ards Women's Aid

Trustees' Report

2. Policy & Campaigning

In 2022/23 alongside Bangor Foodbank & Community Support and Ards Foodbank, NDAWA was one of the Mayor's Charities. Throughout the year, NDAWA organised and attended events to raise money for the Mayor's Charities and raise awareness about NDAWA services. The events throughout the year included Charity quizzes, Charity collections in Asda and Tesco, Bangor and Ards Christmas Tree light switch on, Mayor's dinner in Bangor Town Hall, and meeting Princess Anne at Bangor Town Hall.

The Ladies Captain at Carnalea Golf Club appointed NDAWA as her charity of the year. This involved attending different events at the golf club to discuss NDAWA services. It was a privilege to be chosen as their charity and in 2022/23 they raised £3,100.00 for NDAWA.

NDAWA celebrated their 40th Birthday in October 2022 by holding an '80s Event' at Carnalea Golf Club. This was a celebration event attended by staff, volunteers, women supported by NDAWA and other agencies to raise money for NDAWA services and promote NDAWA services.

NDAWA works closely in collaboration with Women's Aid Federation Northern Ireland and the other seven local Women's Aid groups to provide a regional perspective in campaigning on a number of relevant issues.

'Hear My Voice, Hear Her Voice, Hear Our Voice: The Creative Work of Survivors of Domestic Abuse' was launched in local libraries in Northern Ireland, Bangor library was one of nine libraries across NI that displayed the 'Hear Her Voice' exhibition, produced by WAFNI, over the 16 Days of Action from 25th November ending on 10th December 2022. 'Hear Her Voice' was the creative expressions of 91 survivors of domestic abuse from across NI. They shared their stories through art, creative writing, photography and song. Their voices challenged the behaviours of the perpetrator and the institutions that allow those behaviours to continue.

WAFNI **'Unlock the Funding'** campaign that ran from 25th November - 10th December 2022 during the 16 Days of Action. This was a regional campaign stating the 'chronic underfunding' in Northern Ireland and how it predates the collapse of Stormont, however the situation was still being exasperated by the lack of a functioning Executive.

NDAWA staff and volunteers participated in their '16 Days of Actions' campaign by 'virtually' climbing Mount Kilimanjaro. This was to raise money for NDAWA, but also raise awareness for the elimination of violence against women and girls. The 16 Days of Activism against Gender-Based Violence is an annual international campaign that kicked off on 25th November, the International Day for the Elimination of Violence against Women, and runs until 10th December 2022, Human Rights Day. NDAWA raised £2,251.00 to go towards the Mayor's Charities.

NDAWA attended the International Women's Day Rally in Belfast on Saturday 4th March 2023. International Women's Day is a global holiday celebrated annually on March 8th as a focal point in the women's rights movement, bringing attention to issues such as gender equality, reproductive rights, and violence and abuse against women.

3. Partnership Working

NDAWA continues to work in partnership with a number of organisations and agencies, primarily within the North Down and Ards area. One successful example of partnership working is the One Stop Shop project. Without strong partnerships, this project would not be successful. During 2022/23, the One Stop Shop project provided women with direct support and signposting to five additional organisations (PSNI, Crime Prevention, CAAND, NIHE, and a variety of solicitors' firms).

North Down & Ards Women's Aid

Trustees' Report

We work in partnership with NIHE, Social Services, Sure Start, PSNI, Ards & North Down PCSP, as well as other Women's Aid groups. We continue to sit on the Multi Agency Risk Assessment Conference, (MARAC), panel to provide services to high-risk victims. NDAWA staff are now trained as panel members on the Domestic Homicide Reviews in Northern Ireland. NDAWA chair the Ards subgroup for the South Eastern Domestic & Sexual Violence Partnership that meets quarterly and discusses different ways to raise awareness about domestic abuse between agencies and service users.

Surestart Ards: The Voice Project

In partnership with Surestart Ards, NDAWA co-facilitated The Voice project. The Voice is a ten-week psycho-educational programme for adults addressing domestic violence, coercive control and the behaviours that create the dynamic of intimate partner relationship abuse. It supports victims to identify the broad spectrum of abusive behaviours, the process of dismantling that a victim goes through and the significant impact of such traumatic experiences. In 2022/23, The Voice project delivered 2 programmes to women who used both Surestart and NDAWA services.

Surestart Ards Management Committee

NDAWA sit on the Surestart Ards Management Committee with the aim to provide leadership and oversee management of the Surestart Ards including strategic planning, financial accountability, governance and outcomes.

Future Plans for 2023/2024

The focus for the 2023/24 year is strategic growth. With the implementation of the new strategic plan, the organisation is focusing on increasing the level of funding both from current funders and by identifying new income streams.

Recruitment is a priority for 2023/24 with the aim of recruiting for the Rural Support Worker (through Nationwide funding), plus maximise staff in both the floating Support Team and Refuge, neither have full staff numbers.

NDAWA also commit to the following throughout the 2023/24 year:

- Continue to consult via focus groups with women, children and young people using NDAWA services to inform practice and ensure the continuation of quality service provision;
- Increase public understanding of NDAWA services and support available throughout the Ards and North Down Borough Council area;
- Participate in Local Partnerships in supporting awareness raising of domestic and sexual violence and abuse within our local area;
- Support staff members to access and participate in relevant education and training in the field of domestic and sexual violence and abuse;
- To ensure that NDAWA staffing structure meets the requirements of all Funders;
- To ensure that NDAWA continues to remain financially sustainable; and
- To develop a new NDAWA Strategy for 2025 onwards.

North Down & Ards Women's Aid

Trustees' Report

Financial review

Income in the year was £557,020 and expenditure totalled £543,325 giving a surplus of £13,695. Total funds held at 31st March 2023 were £661,772. £231,388 of the total funds are restricted and are not available for the general purposes of the charity at the end of the reporting period. Unrestricted and designated reserves totalled £347,476 at the close of the period.

Policy on reserves

NDAWA maintains a prudent level of reserves to enable the organisation to manage financial risk and deliver on our commitments. The objective is that the organisation would be able to carry on its work, even if faced with a combination of difficult circumstances, and have the time to adjust its strategy to meet these changing circumstances. Our reserves policy is set therefore to ensure that 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, while at the same time ensuring that reserves are no higher than necessary and not retained longer than required. This gives time in the event of a drop in funding, to seek alternative funds, restructure and cut costs whilst continuing to provide current services.

The charity's policy is to retain a level of free reserves, which matches the needs of the organisation, with the special provisions of Part 15 of the Companies Act 2006, both at the current time and in the foreseeable future. The reserves required should be sufficient to meet committed grant expenditure, personnel and overheads for a period equivalent to six months annual expenditure. The charity will continue to monitor compliance with this policy on a regular basis and the Board of Directors will review the appropriateness of the policy annually. At year ended 31st March 2023 free reserves available amounted to the equivalent of almost 7.5 months' annual expenditure.

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 SHSCT 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.

North Down & Ards Women's Aid

Trustees' Report

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.

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.

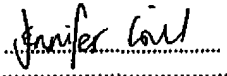
North Down & Ards Women's Aid

Trustees' Report

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.

The annual report was approved by the trustees of the charity on 19 December 2023 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.

Disclosure of information to auditor

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

Approved by the trustees of the charity on 19 December 2023 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 2023, 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 2023, 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 other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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.

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 course of 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.

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.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities [set out on page 12], 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.

North Down & Ards Women's Aid

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

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.

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

- Identify and assess the risks of material misstatement of the entity's financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (i.e. gives a true and fair view).

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

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

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 charitable company through discussions with directors and other management, and from our commercial knowledge and experience of the charitable sector in Northern Ireland;
- 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 company'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 determined in the preparation of the financial statements 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.

North Down & Ards Women's Aid

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

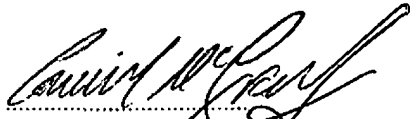
There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance 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. 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: 20/12/23.

North Down & Ards Women's Aid

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies	3	24,931	-	24,931	23,583
Charitable activities	4	7,636	524,176	531,812	505,826
Investment income	5	277	-	277	71
Total Income		<u>32,844</u>	<u>524,176</u>	<u>557,020</u>	<u>529,480</u>
Expenditure on:					
Raising funds		(4,751)	(48)	(4,799)	(286)
Charitable activities	6	(41,007)	(497,519)	(538,526)	(483,372)
Total Expenditure		<u>(45,758)</u>	<u>(497,567)</u>	<u>(543,325)</u>	<u>(483,658)</u>
Net (expenditure)/income		(12,914)	26,609	13,695	45,822
Transfers between funds		18,664	(18,664)	-	-
Net movement in funds		5,750	7,945	13,695	45,822
Reconciliation of funds					
Total funds brought forward		341,726	223,443	565,169	519,347
Total funds carried forward	17	<u>347,476</u>	<u>231,388</u>	<u>578,864</u>	<u>565,169</u>
		Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:					
Donations and legacies		3	23,583	-	23,583
Charitable activities		4	321	505,505	505,826
Investment income		5	71	-	71
Total Income			<u>23,975</u>	<u>505,505</u>	<u>529,480</u>
Expenditure on:					
Raising funds			2	(288)	(286)
Charitable activities		6	(9,433)	(473,939)	(483,372)
Total Expenditure			<u>(9,431)</u>	<u>(474,227)</u>	<u>(483,658)</u>
Net income			14,544	31,278	45,822
Transfers between funds			19,664	(19,664)	-
Net movement in funds			34,208	11,614	45,822
Reconciliation of funds					
Total funds brought forward			307,518	211,829	519,347
Total funds carried forward		17	<u>341,726</u>	<u>223,443</u>	<u>565,169</u>

North Down & Ards Women's Aid

**Statement of Financial Activities for the Year Ended 31 March 2023
(Including Income and Expenditure Account and Statement of Total Recognised Gains
and Losses)**

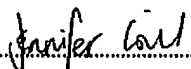
All of the charity's activities derive from continuing operations during the above two periods. The funds breakdown for 2023 & 2022 is shown in note 17.

North Down & Ards Women's Aid

**(Registration number: NI031238)
Balance Sheet as at 31 March 2023**

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	12	169,293	148,517
Current assets			
Debtors	13	17,886	28,977
Cash at bank and in hand		<u>556,990</u>	<u>465,447</u>
		574,876	494,424
Creditors: Amounts falling due within one year	14	<u>(82,397)</u>	<u>(17,264)</u>
Net current assets		<u>492,479</u>	<u>477,160</u>
Net assets		<u>661,772</u>	<u>625,677</u>
Funds of the charity:			
Restricted funds		<u>231,388</u>	<u>223,443</u>
Unrestricted income funds			
Unrestricted funds		347,476	341,726
Revaluation reserve	16	<u>82,908</u>	<u>60,508</u>
Total unrestricted funds		<u>430,384</u>	<u>402,234</u>
Total funds	17	<u>661,772</u>	<u>625,677</u>

The financial statements on pages 18 to 34 were approved by the trustees, and authorised for issue on 19 December 2023 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 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash income		13,695	45,822
Adjustments to cash flows from non-cash items			
Depreciation	8	9,384	8,106
Investment income	5	<u>(277)</u>	<u>(71)</u>
		22,802	53,857
Working capital adjustments			
Decrease/(increase) in debtors	13	11,091	(4,168)
Increase in creditors	14	<u>65,133</u>	<u>3,208</u>
Net cash flows from operating activities		<u>99,026</u>	<u>52,897</u>
Cash flows from investing activities			
Interest receivable and similar income	5	277	71
Purchase of tangible fixed assets	12	<u>(7,760)</u>	<u>(11,259)</u>
Net cash flows from investing activities		<u>(7,483)</u>	<u>(11,188)</u>
Net increase in cash and cash equivalents		91,543	41,709
Cash and cash equivalents at 1 April		<u>465,447</u>	<u>423,738</u>
Cash and cash equivalents at 31 March		<u><u>556,990</u></u>	<u><u>465,447</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 2023

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 2023

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 2023

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 2023

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 2023

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

	Unrestricted funds	Total 2023	Total 2022
	General £	£	£
Donations and legacies;			
Donations from individuals	24,931	24,931	23,583
	24,931	24,931	23,583

4 Income from charitable activities

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	General £	£	£	£
Charitable Activities	7,636	524,176	531,812	505,826

5 Investment income

	Unrestricted funds	Total 2023	Total 2022
	General £	£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	277	277	71

North Down & Ards Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2023

6 Expenditure on charitable activities

	Note	Unrestricted funds		Total 2023 £	Total 2022 £
		General £	Restricted funds £		
Charitable Activities		11,869	133,277	145,146	126,079
Depreciation, amortisation and other similar costs		9,384	-	9,384	8,106
Staff costs		6,446	364,242	370,688	337,355
Governance costs	7	13,308	-	13,308	11,832
		<u>41,007</u>	<u>497,519</u>	<u>538,526</u>	<u>483,372</u>
			Activity undertaken directly £	Total 2023 £	Total 2022 £
Employment Costs			370,687	370,687	337,355
Employment Agency Costs			6,630	6,630	16,882
Establishment Costs			56,561	56,561	46,057
Insurance			4,129	4,129	-
Repairs & Maintenance			10,770	10,770	15,285
Office Expenses			21,418	21,418	26,172
Printing, Postage & Stationery			2,313	2,313	2,087
Play Equipment & Materials			6,638	6,638	6,165
Health & Safety			6,044	6,044	-
Cleaning			3,499	3,499	1,970
Sundry & Other Costs			10,478	10,478	4,549
Legal & Professional			-	-	189
Bad Debts			1,308	1,308	1,649
Travel & Subsistence			4,847	4,847	1,264
Advertising & Recruitment			15,311	15,311	3,811
Depreciation			9,384	9,384	8,106
			<u>530,017</u>	<u>530,017</u>	<u>471,541</u>

£45,758 (2022 - £8,005) of the above expenditure was attributable to unrestricted funds and £484,260 (2022 - £463,536) to restricted funds.

In addition to the expenditure analysed above, there are also governance costs of £13,308 (2022 - £11,832) 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 2023

7 Analysis of governance and support costs

Support costs allocated to charitable activities

	Governance costs £	Total 2023 £	Total 2022 £
Affiliation Fees	2,200	2,200	2,200
Accountancy Fees	4,056	4,056	4,056
Audit Fees	3,300	3,300	2,400
Legal & Professional Fees	3,752	3,752	3,176
	<u>13,308</u>	<u>13,308</u>	<u>11,832</u>

8 Net incoming/outgoing resources

Net incoming resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	<u>9,384</u>	<u>8,106</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:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	308,127	286,348
Social security costs	27,177	24,041
Pension costs	26,512	19,107
Other staff costs	8,872	7,859
	<u>370,688</u>	<u>337,355</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:

	2023 No	2022 No
Average number of employees	<u>14</u>	<u>14</u>

North Down & Ards Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2023

Contributions to the employee pension schemes for the year totalled £22,486 (2022 - £19,107).

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 £29,956 (2022: £63,307)

Finance Manager

The Finance Manager received remuneration of £48,627 (2022: £37,954)

Service Manager

The Service Manager received remuneration of £41,672 (2022: £7,448)

Childrens Services Co-ordinator

The Childrens Services Co-ordinator received remuneration of £38,109 (2022: £34,081)

The new CEO started in September 2022. Until that point, the Finance manager carried out both roles on a temporary basis. The prior value for the CEO also includes a retirement settlement figure. There was also a gap when there was no Services manager in post.

North Down & Ards Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2023

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 £
Cost			
At 1 April 2022	145,000	104,920	249,920
Revaluations	5,000	-	5,000
Additions	-	7,760	7,760
At 31 March 2023	<u>150,000</u>	<u>112,680</u>	<u>262,680</u>
Depreciation			
At 1 April 2022	14,500	86,903	101,403
Charge for the year	2,900	6,484	9,384
Eliminated on revaluation	(17,400)	-	(17,400)
At 31 March 2023	<u>-</u>	<u>93,387</u>	<u>93,387</u>
Net book value			
At 31 March 2023	<u>150,000</u>	<u>19,293</u>	<u>169,293</u>
At 31 March 2022	<u>130,500</u>	<u>18,017</u>	<u>148,517</u>

13 Debtors

	2023 £	2022 £
Trade debtors	1,699	2,068
Prepayments	2,131	1,787
Accrued income	14,056	25,122
	<u>17,886</u>	<u>28,977</u>

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	3,038	6,142
Other taxation and social security	14,936	-
Other creditors	57,367	4,666
Accruals	7,056	6,456
	<u>82,397</u>	<u>17,264</u>

North Down & Ards Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2023

There is £50,000 of deferred income included in the Other Creditors that is for use in future periods.

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 £22,486 (2022 - £19,107).

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

	Revaluation reserve £	Total £
At 1 April 2022	(60,508)	(60,508)
Other reserve movements	<u>(22,400)</u>	<u>(22,400)</u>
At 31 March 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 2023

17 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
<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
	<u>90,351</u>	<u>-</u>	<u>-</u>	<u>(14,067)</u>	<u>76,284</u>
Total Unrestricted funds	<u>341,726</u>	<u>32,844</u>	<u>(45,760)</u>	<u>18,666</u>	<u>347,476</u>
Restricted funds					
Ards & ND PCSP - OSS	-	14,880	(14,960)	80	-
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
Children In Need	3,756	28,504	(30,188)	-	2,072
Probation Board NI - PPRP	-	-	(771)	771	-
Amazon Voucher Donation	-	-	(130)	130	-
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	-
All State NI	-	3,572	(3,548)	-	24
BME - NRPF	-	2,261	(1,337)	-	924
CHNI - Goodwill Grant 2022	-	483	(483)	-	-
Rank Foundation - NI Start Here	-	34,000	(11,419)	-	22,581
Capital Grants	69,992	-	-	(2,900)	67,092
NIHE - PIF Capital	8,529	-	-	(2,559)	5,970
	<u>223,443</u>	<u>524,176</u>	<u>(497,565)</u>	<u>(18,666)</u>	<u>231,388</u>
Total restricted funds	<u>223,443</u>	<u>524,176</u>	<u>(497,565)</u>	<u>(18,666)</u>	<u>231,388</u>
Total funds	<u>565,169</u>	<u>557,020</u>	<u>(543,325)</u>	<u>-</u>	<u>578,864</u>

North Down & Ards Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2023

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
<i>General</i>					
Unrestricted Income Funds	183,619	23,975	(9,431)	53,212	251,375
<i>Designated</i>					
Pension Shortfall Reserve	64,297	-	-	(33,548)	30,749
Redundancy Reserve	59,602	-	-	-	59,602
	<u>123,899</u>	<u>-</u>	<u>-</u>	<u>(33,548)</u>	<u>90,351</u>
Total unrestricted funds	<u>307,518</u>	<u>23,975</u>	<u>(9,431)</u>	<u>19,664</u>	<u>341,726</u>
Restricted funds					
Ards & ND PCSP - OSS	-	9,220	(9,220)	-	-
S E H & SC Trust (Childrens Work)	37,147	54,021	(48,110)	-	43,058
Surestart (Childrens Work)	6,928	12,826	(10,812)	-	8,942
Floating Support (NIHE)	26,123	120,714	(119,270)	-	27,567
Housing Management (NIHE)	18,314	34,823	(26,511)	1,517	28,143
Supporting People (NIHE)	43,698	169,629	(162,593)	(17,602)	33,132
Children In Need	-	29,560	(25,284)	(520)	3,756
CHNI - Goodwill Grant 2021	-	615	(615)	-	-
Probation Board NI - PPRP	-	3,000	(1,025)	(1,975)	-
Amazon Voucher Donation	447	-	(447)	-	-
Comic Relief - Covid Fund	6,280	10,000	(15,971)	(309)	-
NIHE Covid Costs	-	4,030	(2,513)	(1,517)	-
NIHE Covid Staffing costs	-	-	(17,602)	17,602	-
Hear Her Voice (WAFNI)	-	12,000	(645)	(11,355)	-
Homeless Prevention Fund (NIHE)	-	19,000	(18,676)	-	324
Special Recognition Payment (NIHE)	-	6,592	(5,693)	(899)	-
Capital Grants	72,892	-	-	(2,900)	69,992
NIHE - PIF Capital	-	19,474	(9,239)	(1,706)	8,529
Total restricted funds	<u>211,829</u>	<u>505,504</u>	<u>(474,226)</u>	<u>(19,664)</u>	<u>223,443</u>
Total funds	<u>519,347</u>	<u>529,479</u>	<u>(483,657)</u>	<u>-</u>	<u>565,169</u>

North Down & Ards Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2023

18 Analysis of net assets between funds

	Unrestricted funds		Total funds £
	General £	Restricted funds £	
Tangible fixed assets	96,230	73,063	169,293
Current assets	416,551	158,325	574,876
Current liabilities	(82,397)	-	(82,397)
Total net assets	<u>430,384</u>	<u>231,388</u>	<u>661,772</u>

19 Analysis of net funds

	At 1 April 2022 £	Cash flow £	At 31 March 2023 £
Cash at bank and in hand	465,447	91,543	556,990
Net debt	<u>465,447</u>	<u>91,543</u>	<u>556,990</u>

20 Related party transactions

There were no related party transactions in the year.