

Company registration number: NI056721

Charity registration number: NIC106208

Causeway Women's Aid

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

Catherine McRory
Baxterworld Ltd
Unit 3 Dargan Industrial Park
60-84 Dargan Crescent
Belfast
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BT3 9JP

Causeway Women's Aid

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Causeway Women's Aid

Reference and Administrative Details

Chief Executive Officer	Mrs Sharon Burnett
Trustees	Mrs Sharon Kirk Miss Briege Martin Mrs Alice Quinn Miss Gillian Clifford
Principal Office	23 Abbey Street Coleraine Co Londonderry BT52 1DU
Registered Office	23 Abbey Street Coleraine Co Londonderry BT52 1DU The charity is incorporated in Northern Ireland.
Company Registration Number	NI056721
Charity Registration Number	NIC106208
Solicitors	McAuley Wray 35 New Row Coleraine BT52 1AB
Bankers	Danske Bank 22 The Diamond Coleraine BT52 1DA
Independent Examiner	Catherine McRory Baxterworld Ltd Unit 3 Dargan Industrial Park 60-84 Dargan Crescent Belfast Co. Antrim BT3 9JP

Causeway Women's Aid

Strategic Report for the Year Ended 31 March 2022

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2022, in compliance with s414C of the Companies Act 2006.

Achievements and performance

While the day to day activities of the organisation were transferred to the new entity, Causeway and Mid-Ulster Womens Aid during the 20-21 year, the title of the property, at Abbey Street in Coleraine, remains within this company. The organisation is taking steps to transfer the title of the property to Causeway and Mid-Ulster Womens Aid.

Financial review

The strategic report was approved by the trustees of the charity on 15 December 2022 and signed on its behalf by:

.....
Mrs Sharon Kirk
Trustee

.....
Mrs Alice Quinn
Trustee

Causeway 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 2022.

Going concern

The charity merged with Mid Ulster Womens Aid on 1st August 2020 and the new merged entity, now known as Causeway & Mid Ulster Womens Aid, took over all of the charitable activities of Causeway Womens Aid. All funders agreed to the merger and ongoing projects and project funding was transferred to the new merged entity.

The property remains in Causeway Womens Aid's possession for now, but will be transferred to the merged entity in the near future.

Structure, governance and management

Nature of governing document

Causeway Women's Aid is a Company Limited by Guarantee, governed by a Memorandum and Articles of Association. It is controlled by a voluntary Management Board who are responsible for strategic planning and decision making, financial governance and probity and have employment responsibility for all staff.

Recruitment and appointment of trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. Members of Management Board are recruited through professional or personal recommendation and by advertisement. Volunteers who are to be appointed receive induction to assist them to fulfil their roles in relation to governance of the organisation. Members to the Board are proposed at the annual general meeting.

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

Following completion of merger on 1st August 2020 the Management board the existing board remain until final transfer of remaining asset to Causeway & Mid-Ulster Women's Aid.

Causeway Women's Aid

Trustees' Report

Financial instruments

Objectives and policies

The organisation has a risk management policy and operates a risk assessment framework which includes carrying out risk assessment on all activities. Internal control risks are minimised by the implementation of procedures. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to our premises. Supporting People QMT (Quality Management Tool) is fully implemented and externally validated. Individual project evaluations are completed to ensure that the services we provide clearly benefit our service users. Risk management is a standing agenda item at all management committee meetings to mitigate the risks that the charity faces.

Cash flow risk

The charity's activities expose it primarily to the financial risks in the area of income generation. The charity relies heavily on government agencies whose budgets are reduced year on year, leaving the charity increasingly reliant on other agencies and the public.

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.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity has a reserves policy of maintaining reserves at 6 months running costs and that all restricted reserves are available in the form of cash at the bank.

The annual report was approved by the trustees of the charity on 15 December 2022 and signed on its behalf by:

.....
Mrs Sharon Kirk
Trustee

.....
Mrs Alice Quinn
Trustee

Causeway Women's Aid

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Causeway 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.

Statement as to disclosure to our auditors

Each of the persons who is a trustee at the date of approval of this report confirms that:

- So far as each trustee is aware, there is no relevant audit information of which the charity's auditor is unaware; and
- Each trustee has taken steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Approved by the trustees of the charity on 15 December 2022 and signed on its behalf by:

.....
Mrs Sharon Kirk
Trustee

.....
Mrs Alice Quinn
Trustee

Causeway Women's Aid

Independent Examiner's Report to the trustees of Causeway Women's Aid

I report on the accounts of the charity for the year ended 31 March 2022 which are set out on pages 7 to 17 .

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 (the 2008 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Chartered Institute of Management Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the 2008 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 65(9)(b) of the 2008 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....

Catherine McRory

Chartered Institute of Management Accountants

Baxterworld Ltd
Unit 3 Dargan Industrial Park
60-84 Dargan Crescent
Belfast
Co. Antrim
BT3 9JP

15 December 2022

Causeway Women's Aid

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Income and Endowments from:					
Donations and legacies	3	-	-	-	8,599
Charitable activities	4	-	-	-	225,064
Investment income		-	-	-	226
Total Income		-	-	-	233,889
Expenditure on:					
Raising funds	5	-	-	-	(216)
Charitable activities	6	(3,000)	-	(3,000)	(670,133)
Total Expenditure		(3,000)	-	(3,000)	(670,349)
Net expenditure		(3,000)	-	(3,000)	(436,460)
Transfers between funds		3,000	(3,000)	-	-
Net movement in funds		-	(3,000)	(3,000)	(436,460)
Reconciliation of funds					
Total funds brought forward		28,816	109,184	138,000	574,460
Total funds carried forward	13	28,816	106,184	135,000	138,000

All of the charity's activities derive from discontinuing operations during 2021.

The funds breakdown for 2022 & 2021 is shown in note 13.

Causeway Women's Aid
(Registration number: NI056721)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	135,000	138,000
Funds of the charity:			
Restricted funds			
		106,184	109,184
Unrestricted income funds			
Revaluation reserve		28,816	28,816
Total funds	13	135,000	138,000

For the financial year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 7 to 17 were approved by the trustees, and authorised for issue on 15 December 2022 and signed on their behalf by:

.....
Mrs Sharon Kirk
Trustee

.....
Mrs Alice Quinn
Trustee

Causeway Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2022

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 £1 towards the assets of the charity in the event of liquidation.

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

Causeway 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 charity merged with with Mid Ulster Womens Aid on 1st August 2020 and the new merged entity, now known as Causeway & Mid Ulster Womens Aid, took over all of the charitable activities of Causeway Womens Aid. All funders agreed to the merger and ongoing projects and project funding was transferred to the new merged entity.

The property remains in Causeway Womens Aid's possession for now, but will be transferred to the merged entity in the near future.

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.

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.

Causeway Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2022

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

Depreciation and amortisation

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

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

Causeway Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2022

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.

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.

Causeway Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2022

3 Income from donations and legacies

	Total 2022 £	Total 2021 £
Donations and legacies;		
Donations from individuals	-	2,520
Grants, including capital grants;		
Grants from other charities	-	6,079
	<u>-</u>	<u>8,599</u>

4 Income from charitable activities

	Total 2022 £	Total 2021 £
Charitable Activities	<u>-</u>	<u>225,064</u>

5 Expenditure on raising funds

a) Costs of generating donations and legacies

	Total 2022 £	Total 2021 £
Marketing and publicity	-	216
	<u>-</u>	<u>216</u>
	Total 2022 £	Total 2021 £
Costs of generating donations and legacies	<u>-</u>	<u>216</u>

Causeway Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2022

6 Expenditure on charitable activities

	Unrestricted funds	Total 2022	Total 2021
	General	£	£
	£	£	£
Charitable Activities	-	-	497,704
Staff costs	-	-	161,405
Allocated support costs	3,000	3,000	11,954
Governance costs	-	-	(930)
	<u>3,000</u>	<u>3,000</u>	<u>670,133</u>
		Total 2022	Total 2021
		£	£
Employment Costs		-	160,488
Establishment Costs		-	18,448
Repairs and Maintenance		-	3,096
Office Expenses		-	5,998
Printing, posting & Stationery		-	1,601
Sundry & Other Costs		-	554
Cleaning		-	7,481
Travel & Subsistence		-	4,109
Bad Debt Expense		-	2,606
Legal & Professional		-	3,840
Support Costs		-	8,116
Accountancy & Audit fees		-	(930)
		<u>-</u>	<u>215,407</u>

£8,332 (2021 - £8,332) of the above expenditure was attributable to unrestricted funds and £208,221 (2021 - £208,221) to restricted funds.

Causeway Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2022

7 Analysis of governance and support costs

Governance costs

	Total 2022 £	Total 2021 £
Other governance costs	-	(750)
Allocated support costs	-	(180)
	<u>-</u>	<u>(930)</u>

8 Trustees remuneration and expenses

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

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

	2021 £
Staff costs during the year were:	
Wages and salaries	146,408
Social security costs	7,862
Pension costs	5,841
Other staff costs	1,294
	<u>161,405</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:

	2022 No	2021 No
Average No. of Employees	<u>-</u>	<u>7</u>

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £Nil (2021 - £53,572).

The charity considers its key management personnel to be the CEO, Finance Manager, Accommodation Services Manager and the Community Services Manager.

Causeway Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2022

10 Taxation

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

11 Tangible fixed assets

	Land and buildings £	Total £
Cost		
At 1 April 2021	<u>220,284</u>	<u>220,284</u>
At 31 March 2022	<u>220,284</u>	<u>220,284</u>
Depreciation		
At 1 April 2021	82,284	82,284
Charge for the year	<u>3,000</u>	<u>3,000</u>
At 31 March 2022	<u>85,284</u>	<u>85,284</u>
Net book value		
At 31 March 2022	<u>135,000</u>	<u>135,000</u>
At 31 March 2021	<u>138,000</u>	<u>138,000</u>

The property contained within the Land and Buildings fixed asset classification was revalued as part of the transition to FRS102.

12 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	General £	£	£
Tangible fixed assets	<u>28,817</u>	<u>106,183</u>	<u>135,000</u>

Causeway Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2022

13 Funds

	Balance at 1 April 2021 £	Balance at 31 March 2022 £			
Other funds					
Revaluation Reserve	28,816	28,816			
Restricted funds					
Land & Buildings Cap grant	<u>109,184</u>	<u>109,184</u>			
Total funds	<u><u>138,000</u></u>	<u><u>138,000</u></u>			
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
General					
Unrestricted Income Fund	78,933	10,867	(101,855)	12,055	-
Designated					
Internal Refurbishment Reserve	5,000	-	(5,000)	-	-
Major Repairs Reserve	40,000	-	(40,000)	-	-
Project Deficit Reserve	5,000	-	(5,000)	-	-
Redundancy Reserve	71,988	-	(71,988)	-	-
Running Costs Reserve	13,242	-	(13,242)	-	-
Unfunded Salary Reserve	<u>18,632</u>	<u>-</u>	<u>(18,632)</u>	<u>-</u>	<u>-</u>
	153,862	-	(153,862)	-	-
Other funds					
Revaluation Reserve	<u>28,816</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,816</u>
Total unrestricted funds	<u><u>261,611</u></u>	<u><u>10,867</u></u>	<u><u>(255,717)</u></u>	<u><u>12,055</u></u>	<u><u>28,816</u></u>
Restricted funds					
Centre NHSCT	-	4,813	(4,813)	-	-
Children & Young People (CIN)	2,532	7,678	(10,210)	-	-
Criminal Justice	592	10,701	(11,293)	-	-
DV Post Comic Relief	55	-	-	(55)	-
Housing Management	12,944	20,387	(33,331)	-	-
Floating Support	26,528	32,695	(59,223)	-	-
Supporting People	139,746	74,807	(210,981)	(3,572)	-
Refuge NHSCT	-	11,979	(11,979)	-	-
Surestart	72	18,841	(18,913)	-	-
Land & Buildings Cap grant	121,184	-	-	(12,000)	109,184
Buttle UK	-	4,948	(4,948)	-	-

Causeway Women's Aid

Notes to the Financial Statements for the Year Ended 31 March 2022

	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
Glasspool	9	1,131	(1,140)	-	-
Comic Relief - Sustainability Fund	8,737	-	(8,737)	-	-
SBNI Covid19	450	-	(450)	-	-
SP Covid19 Staffing costs	-	-	(3,572)	3,572	-
SP Covid19 Emergency Grant	-	5,042	(5,042)	-	-
Comic Relief Big Night In	-	30,000	(30,000)	-	-
Total restricted funds	<u>312,849</u>	<u>223,022</u>	<u>(414,632)</u>	<u>(12,055)</u>	<u>109,184</u>
Total funds	<u><u>574,460</u></u>	<u><u>233,889</u></u>	<u><u>(670,349)</u></u>	<u><u>-</u></u>	<u><u>138,000</u></u>