

Company registration number: NI054434

Charity registration number: NIC105905

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

(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
Co. Antrim
BT9 6GH

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

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

Reference and Administrative Details

Chief Executive Officer Gillian Creevy

The previous CEO, Rosemary Magill, retired from the organisation on 30th July 2023. The new CEO, Gillian Creevy, was appointed on 6th July 2023.

Trustees Anne McAllister
Jackie Fisher
Lisa Harris
Janice Hagan
Valerie Morris
Jenni McQuoid (appointed 22 December 2022)
Brenda Leslie (appointed 21 February 2023)
Moira McMurray (appointed 21 February 2023)
Jenna Boyce (Resigned 22 December 2022)

Principal Office The Naomi Centre
2 Cullybackey Road
Ballymena
BT43 5DF

Registered Office The Naomi Centre
2 Cullybackey Road
Ballymena
BT43 5DF

The charity is incorporated in Northern Ireland.

Company Registration Number NI054434

Charity Registration Number NIC105905

Solicitors James Ballentine & Son
Bank Buildings
The Pentagon
Ballymena
BT43 5LL

Bankers Danske Bank
1-2 Broadway
Ballymena
BT43 6EA

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

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

Trustees' Report

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 (FRS102) (effective 1 January 2019).

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 2023.

Objectives and activities

Objects and aims

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

The core aims are:

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

Domestic violence is a breach of human rights.

Public benefit

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

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

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

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

Trustees' Report

Achievements and Performance

Annual Summary 22/23

The Protection from Stalking Act (NI) 2022 came into effect in April 2022 creating a specific offence of Stalking and a further offence of Threatening and Abusive Behaviour. Women's Aid ABCLN took part in a social media campaign during National Stalking Awareness Week (19-23 April) to highlight the new legislation and raise awareness about stalking and its impact on victims.

In May we took part in workshops with C21 Theatre Company to help break down the wall of silence that exists around domestic abuse. C21 were in production with a new online play called Brenda's Baby which explores the struggle of a mum who has her new born taken into care after only five days due to drug addiction, coercion and control. The workshops included live performances of excerpts from the play and panel discussion on awareness about the reality of domestic abuse.

During Volunteers Week, which took place from 1-7 June, we took time to acknowledge and thank all Women's Aid ABCLN volunteers who help make a difference to the lives of women and children effected by domestic abuse.

Students from Sensata's Graduate Development Programme joined with Women's Aid ABCLN during volunteer week to help tidy up Women's Aid ABCLN Safe Haven Garden in Antrim. The garden provides a natural environment for women and children affected by domestic abuse and had become overgrown during lockdown restrictions.

On World Elder Abuse Awareness Day 15th June we launched the Older But No Safer 'It's Never Too Late' art exhibition exploring the voices and lived experience of older women affected by domestic abuse through art with Spark Opera at The Junction Retail and Leisure Park, Antrim.

The 'It's Never Too Late' project was funded by the Arts Council NI 'Arts and Older People' programme was nominated as one of four Northern Ireland finalists for The National Lottery Project of the Year award.

The Mayor of Antrim and Newtownabbey Borough Council, Cllr Billy Webb, presented Women's Aid ABCLN with a cheque for £12,000 as the proceeds of The Mayor's Charity fundraising. A further £2,500 was received from donations made at special Mayor's Charity events throughout the year.

In July we were delighted to attend Hillsborough Castle Garden Party with guest of honour HRH The Princess Royal. Representing Women's Aid ABCLN was Board Member Janice Hagan and Finance Manager Karen McConkey.

In August we joined with Onus for the launch of 'Safe Community' in Carrickfergus, Larne and Newtownabbey and delivered Safe Place awareness raising with partner organisations across the area.

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

Trustees' Report

The Family First team hosted 'Amazing Mums' training for Social Work Assistants in the Braid Valley, Ballymena with Northern Health and Social Care Trust staff and colleagues from Women's Aid Federation Northern Ireland & Causeway and Mid-Ulster Women's Aid in attendance.

Women's Aid ABCLN welcomed the launch of the Tackling Violence Against Women and Girls Action Plan by the PSNI in September and responded to the call for views and consultation by The Executive Office for the new Strategic Framework to End Violence Against Women and Girls.

In the Autumn we held a series of Make A Cuppa Coffee Mornings across Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey with invited guests. We also hosted pop up shops in each area to help raise awareness about our work.

Over the 16 Days of Activism against gender-based violence from 25th November to 10th December we supported Women's Aid Federation NI's campaign calling on the government to 'Unlock the Funding' to support women and children affected by domestic abuse across Northern Ireland.

In December we launched the Make It Magical Christmas Appeal with a toy and gift appeal and festive fundraising. PSNI joined with Women's Aid ABCLN to deliver their 'Tis the Season' campaign highlighting impact of domestic abuse over the Christmas period and get the message out for anyone affected that help is available.

Antrim and Newtownabbey PCSP launched an awareness raising campaign 'Domestic Abuse - It is Never OK' in March working in partnership with Women's Aid ABCLN, Men's Advisory Project NI and Nexus to raise awareness that anyone can be affected by domestic abuse.

Activities 2022-23

From 1st April 2022 to 31st March 2023, the total number of women supported by Women's Aid ABCL&N was 1,449.

723 children and young people received support in the year 2022-23.

89 women and 31 children were accommodated in our refuge and self-contained flats.

1,291 women were supported through our Floating Support Service across the five areas.

290 women attended classes and drop in sessions.

Women's Aid ABCLN staff provided 3,007 one to one sessions.

From April 2022- March 2023 we have dealt with 54,128 information and support calls.

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

Trustees' Report

Looking Forward to 2023-24

Women's Aid ABCLN will say farewell to longstanding CEO, Rosemary Magill. A pioneer and innovator, Rosemary, who has steered the organisation with passion and dedication for 25 years, has now decided retire in July. The recruitment process to find a new CEO began and a formal handover happened during summer 2023.

The impact of recently introduced legislation - and additional new legislation scheduled to come into force - will be another key feature of the coming year.

A rising number of domestic abuse offences, with controlling and coercive behaviours, are being recorded since new laws came into force in February 2022. The PSNI are reporting that they are now receiving, on average, over 100 reports a month of such behaviours. Punishable by up to 14 years' imprisonment, this new criminal offence will continue to have an important and effective role to play within Women's Aid ABCLN.

On 26th June 2023, Non-fatal Strangulation or Asphyxiation (under The Justice Sexual Offences and Trafficking Victims Act NI 2022) was made a specific criminal offence in Northern Ireland. Also punishable by up to 14 years' imprisonment, this new legislation will mean that restricting an individual's breathing in any way will be treated as a standalone offence. It is anticipated that consideration will also be given to the emotional impact, trauma and fear that the victim experiences.

In addition, as of November 2023, Upskirting, Downblousing and Cyber-flashing have become specific criminal offence. Strengthened legislation around posing as a child online and threatening to disclose private sexual images are also among the new offences due to come into force by late 2023/early 2024.

This combination of new legislation will undoubtedly provide greater protections to vulnerable people in our region and across Northern Ireland and will make a significant difference to those suffering abuse and exploitation who turn to us for support.

Within Women's Aid ABCLN internally, we will aim to turn our attention to a range of key issues, from staff training, development and a review of pay and conditions, to the need to tackle issues around funding and income generation.

We also acknowledge the changing needs of women and children who turn to us for support and help. Many women are presenting with multiple and complex needs and we will aim to develop a range of strategies to take us forward.

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

Financial review

Income in the year was £1,512,932 and expenditure totalled £1,490,291 giving a surplus of £22,641. Total funds held at 31st March 2023 were £2,190,849. £1,210,848 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 £980,000 at the close of the period.

Policy on reserves

It is the Charity's policy to maintain unrestricted reserves equal to 3 months running costs. In 2023, that value is £373,004. The Unrestricted and designated reserves total £980,000 for 2023 which is equivalent just under 8 months running costs.

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

Trustees' Report

Principal funding sources

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

Principal risks and uncertainties

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

Going concern

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

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

Trustees' Report

Structure, governance and management

Nature of governing document

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

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

Recruitment and appointment of trustees

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

Arrangements for setting key management personnel remuneration

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

Organisational structure

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

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 organisation has a risk management policy and operates a risk assessment framework which includes carrying out risk assessment on all activities. All risks are monitored and reduced by the implementation of policies and procedures. Policies exist to ensure compliance with health and safety of staff, volunteers, clients and visitors to our premises. Risk management is reviewed at all management committee meetings to mitigate the risks to the organisation.

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.

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

Trustees' Report

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.

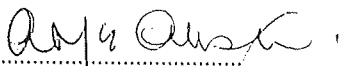
Liquidity risk


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 3 months running costs and that all restricted reserves are available in the form of cash at the bank

Reappointment of auditor

In accordance with section 485 of the Companies Act 2006, a resolution for the re-appointment of M.B. McGrady & Co as auditors of the charity is to be proposed at the forthcoming Annual General Meeting.

The annual report was approved by the trustees of the charity on 22 January 2024 and signed on its behalf by:


.....
Anne McAllister
Trustee


.....
Lisa Harris
Trustee

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

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with 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:

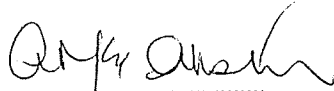
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Approved by the trustees of the charity on 22 January 2024 and signed on its behalf by:



.....
Anne McAllister
Trustee



.....
Lisa Harris
Trustee

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

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

Opinion

We have audited the financial statements of Women's Aid Antrim, Ballymena, Carrickfergus, Larne & Newtownabbey, (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

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 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.

Opinions on other matters prescribed by the Companies Act 2006

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

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

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

- the 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 9], the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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 auditors 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.

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.

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

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.

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.

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

Independent Auditor's Report to the Members of Women's Aid Antrim, Ballymena,
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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
Co. Antrim
BT9 6GH

Date: 24/1/24

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

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	103,728	-	103,728	34,583
Charitable activities	4	41,809	1,364,918	1,406,727	1,498,138
Investment income	5	2,477	-	2,477	2,329
Total Income		148,014	1,364,918	1,512,932	1,535,050
Expenditure on:					
Raising funds	6	(1,692)	(5,247)	(6,939)	(6,421)
Charitable activities	7	(146,945)	(1,308,925)	(1,455,870)	(1,343,746)
Other expenditure	8	(27,482)	-	(27,482)	(26,188)
Total Expenditure		(176,119)	(1,314,172)	(1,490,291)	(1,376,355)
Net (expenditure)/income		(28,105)	50,746	22,641	158,695
Transfers between funds		27,973	(27,973)	-	-
Net movement in funds		(132)	22,773	22,641	158,695
Reconciliation of funds					
Total funds brought forward		980,132	1,188,076	2,168,208	2,009,513
Total funds carried forward	19	980,000	1,210,849	2,190,849	2,168,208
	Note	Unrestricted funds £	Restricted funds £	Total 2022 £	
Income and Endowments from:					
Donations and legacies	3	34,583	-	34,583	
Charitable activities	4	141,548	1,356,590	1,498,138	
Investment income	5	2,329	-	2,329	
Total Income		178,460	1,356,590	1,535,050	
Expenditure on:					
Raising funds	6	(900)	(5,521)	(6,421)	
Charitable activities	7	(67,449)	(1,276,297)	(1,343,746)	
Other expenditure	8	(26,188)	-	(26,188)	
Total Expenditure		(94,537)	(1,281,818)	(1,376,355)	
Net income		83,923	74,772	158,695	
Transfers between funds		25,154	(25,154)	-	
Net movement in funds		109,077	49,618	158,695	
Reconciliation of funds					
Total funds brought forward		871,055	1,138,458	2,009,513	

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

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 2022 £
Total funds carried forward	19	<u>980,132</u>	<u>1,188,076</u>	<u>2,168,208</u>

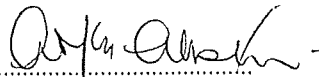
All of the charity's activities derive from continuing operations during the above two periods.


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

(Registration number: NI054434)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	15	1,156,427	1,178,732
Current assets			
Debtors	16	30,555	64,903
Cash at bank and in hand		<u>1,103,875</u>	<u>1,029,259</u>
		1,134,430	1,094,162
Creditors: Amounts falling due within one year	17	<u>(100,008)</u>	<u>(104,686)</u>
Net current assets		<u>1,034,422</u>	<u>989,476</u>
Net assets		<u>2,190,849</u>	<u>2,168,208</u>
Funds of the charity:			
Restricted funds		1,210,848	1,188,076
Unrestricted income funds			
Unrestricted funds		<u>980,000</u>	<u>980,132</u>
Total funds	19	<u>2,190,848</u>	<u>2,168,208</u>

The financial statements on pages 15 to 34 were approved by the trustees, and authorised for issue on 22 January 2024 and signed on their behalf by:


.....
Anne McAllister
Trustee


.....
Lisa Harris
Trustee

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

Statement of Cash Flows for the Year Ended 31 March 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash income		22,641	158,695
Adjustments to cash flows from non-cash items			
Depreciation	6, 8	27,481	26,188
Investment income	5	(2,477)	(2,329)
Revaluation of investments		-	(1)
		<u>47,645</u>	<u>182,553</u>
Working capital adjustments			
Decrease in debtors	16	34,348	8,186
(Decrease)/increase in creditors	17	(12,075)	29,395
Increase in deferred income		7,397	-
Net cash flows from operating activities		<u>77,315</u>	<u>220,134</u>
Cash flows from investing activities			
Interest receivable and similar income	5	2,477	2,329
Purchase of tangible fixed assets	15	(5,176)	(3,430)
Net cash flows from investing activities		<u>(2,699)</u>	<u>(1,101)</u>
Net increase in cash and cash equivalents		74,616	219,033
Cash and cash equivalents at 1 April		<u>1,029,259</u>	<u>810,226</u>
Cash and cash equivalents at 31 March		<u><u>1,103,875</u></u>	<u><u>1,029,259</u></u>

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

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

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.

Registered Address:

The Naomi Centre
2 Cullybackey Road
Ballymena
BT43 5DF

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 2019) - (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

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

Going concern

The trustees believe that the charity will continue as a going concern. Funders have shown themselves to be supportive, flexible and adaptive to the current situation which is an invaluable help to the Women's Aid community. The organisation continues to work in partnership with government bodies and agencies in terms of developing a longer term strategy to support victims of domestic violence. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

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.

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

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

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.

Capital Grants

Capital grants are recognised as income in the SOFA in the period in which they are received. The capital grants are then released in line with the depreciation charged on the associated asset purchases.

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 trustee meetings and reimbursed expenses.

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

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

Government grants

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.

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 £1,000.00 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
Fixtures & Fittings	25% Straight Line basis
Land & Buildings	2% Straight Line basis

Trade debtors

Trade debtors are amounts due from funders and service users in refuge.

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.

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

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

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.

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.

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

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

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.

3 Income from donations and legacies

	Unrestricted funds	Total 2023	Total 2022
	General £	£	£
Donations and legacies;			
Donations from individuals	103,728	103,728	34,583
	<u>103,728</u>	<u>103,728</u>	<u>34,583</u>

4 Income from charitable activities

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	General £	£	£	£
Charitable Activities	41,809	1,364,918	1,406,727	1,498,138
	<u>41,809</u>	<u>1,364,918</u>	<u>1,406,727</u>	<u>1,498,138</u>

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

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

5 Investment income

	Unrestricted funds	Total 2023	Total 2022
	General £	£	£
Interest receivable and similar income; Interest receivable on bank deposits	<u>2,477</u>	<u>2,477</u>	<u>2,329</u>

6 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	General £	£	£	£
Marketing and publicity	<u>1,692</u>	<u>5,247</u>	<u>6,939</u>	<u>6,421</u>
	Direct costs	Allocated support costs	Total 2023	Total 2022
	£	£	£	£
Costs of generating donations and legacies	<u>2,054</u>	<u>4,885</u>	<u>6,939</u>	<u>6,421</u>

7 Expenditure on charitable activities

		Unrestricted funds		Restricted funds	Total 2023	Total 2022
	Note	Designated £	General £	£	£	£
Charitable Activities		12,754	69,323	284,040	366,117	330,216
Staff costs		30,000	21,284	990,476	1,041,760	976,688
Allocated support costs		-	3,248	34,409	37,657	27,574
Governance costs	9	<u>-</u>	<u>10,336</u>	<u>-</u>	<u>10,336</u>	<u>9,268</u>
		<u>42,754</u>	<u>104,191</u>	<u>1,308,925</u>	<u>1,455,870</u>	<u>1,343,746</u>

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

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

	Activity undertaken directly £	Activity support costs £	Total 2023 £	Total 2022 £
Employment & Volunteer Costs	1,043,958	3,541	1,047,499	980,518
Establishment Costs	163,300	7,482	170,782	155,403
Repairs & Maintenance	31,338	5,203	36,541	19,331
Office Expenses	21,585	11,552	33,137	38,155
Printing, Postage & Stationery	4,510	1,009	5,519	7,199
Subscriptions & Donations	44,952	1,300	46,252	1,658
Classes & Activities	13,291	88	13,379	10,879
Sundry & Other Costs	43,708	195	43,903	66,259
Cleaning	11,067	1,152	12,219	21,746
Travel & Subsistence	17,884	849	18,733	16,503
Advertising and promotion	1,500	-	1,500	1,500
Legal and professional costs	10,200	2,040	12,240	12,157
Bad Debt expense	2,376	-	2,376	2,070
Depreciation of tangible fixed assets	27,482	-	27,482	26,188
Bank Fees	241	1,215	1,456	1,103
	<u>1,437,392</u>	<u>35,626</u>	<u>1,473,018</u>	<u>1,360,669</u>

£123,029 (2022 - £94,536) of the above expenditure was attributable to unrestricted funds and £1,349,988 (2022 - £1,266,130) to restricted funds.

8 Other expenditure

	Unrestricted funds	Total 2023	Total 2022
	General £	£	£
Depreciation, amortisation and other similar costs	27,482	27,482	26,188
	<u>27,482</u>	<u>27,482</u>	<u>26,188</u>

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

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

9 Analysis of governance and support costs

Governance costs

	Unrestricted funds		
	General	Total	Total
	£	2023	2022
		£	£
Audit fees			
Audit of the financial statements	3,850	3,850	2,620
Other governance costs	<u>6,486</u>	<u>6,486</u>	<u>6,648</u>
	<u>10,336</u>	<u>10,336</u>	<u>9,268</u>

10 Net incoming/outgoing resources

Net incoming resources for the year include:

	2023	2022
	£	£
Depreciation of fixed assets	<u>27,482</u>	<u>26,188</u>

11 Trustees remuneration and expenses

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

12 Staff costs

The aggregate payroll costs were as follows:

	2023	2022
	£	£
Staff costs during the year were:		
Wages and salaries	901,801	854,946
Social security costs	74,829	63,470
Pension costs	54,928	48,779
Other staff costs	<u>10,202</u>	<u>9,493</u>
	<u>1,041,760</u>	<u>976,688</u>

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

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

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

	2023 No	2022 No
£0 - £10,000	8	21
£10,001 - £20,000	21	22
£20,001 - £30,000	17	15
£30,001 - £40,000	3	3
£50,001 - £60,000	-	1
Over £60,000	1	-
	<u>50</u>	<u>62</u>

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

The CEO received emoluments of £65,801 (2022: £57,012).

The total employee benefits of the key management personnel of the charity were £163,663 (2022 £152,462).

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

13 Auditors' remuneration

	2023 £	2022 £
Audit of the financial statements	<u>3,850</u>	<u>2,620</u>

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

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

14 Taxation

The charity is a registered charity and it benefits from tax exemptions and is not liable to corporation tax.

15 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 April 2022	1,309,398	173,333	1,482,731
Additions	-	5,176	5,176
At 31 March 2023	<u>1,309,398</u>	<u>178,509</u>	<u>1,487,907</u>
Depreciation			
At 1 April 2022	130,666	173,333	303,999
Charge for the year	26,187	1,294	27,481
At 31 March 2023	<u>156,853</u>	<u>174,627</u>	<u>331,480</u>
Net book value			
At 31 March 2023	<u>1,152,545</u>	<u>3,882</u>	<u>1,156,427</u>
At 31 March 2022	<u>1,178,732</u>	<u>-</u>	<u>1,178,732</u>

16 Debtors

	2023 £	2022 £
Trade debtors	18,955	43,928
Prepayments	3,591	3,208
Other debtors	8,009	17,767
	<u>30,555</u>	<u>64,903</u>

17 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	25,048	24,823
Other taxation and social security	31,187	23,555
Other creditors	23,627	35,609
Accruals	6,912	14,862
Deferred income	13,234	5,837
	<u>100,008</u>	<u>104,686</u>

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

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

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

18 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 £54,929 (2022 - £48,779).

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.

19 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
<i>General</i>					
Unrestricted Income	673,841	130,397	(78,097)	(46,759)	679,382
Buttle Trust (UR)	1,786	-	-	(1,786)	-
Onus	-	-	(40,000)	40,000	-
Make it Better Fundraising	119,035	-	-	-	119,035
NRPF	-	17,617	(15,267)	-	2,350
	<u>794,662</u>	<u>148,014</u>	<u>(133,364)</u>	<u>(8,545)</u>	<u>800,767</u>
<i>Designated</i>					
Pension Deficit Fund	33,866	-	-	(11,237)	22,629
Redundancy Fund	91,604	-	-	-	91,604
Sickpay Fund	10,000	-	-	-	10,000
Property Repair Fund	20,000	-	(12,754)	17,754	25,000
Unfunded Salary Reserve	30,000	-	(30,000)	30,000	30,000
	<u>185,470</u>	<u>-</u>	<u>(42,754)</u>	<u>36,517</u>	<u>179,233</u>
Total Unrestricted funds	<u>980,132</u>	<u>148,014</u>	<u>(176,118)</u>	<u>27,972</u>	<u>980,000</u>
Restricted funds					
Buttle Trust	-	10,570	(10,953)	1,786	1,403
BBC Children in Need	551	33,221	(31,241)	-	2,531
CYPSP	60,719	41,970	(44,770)	(5,955)	51,964
Domestic Abuse Support Worker	2,036	11,250	(492)	-	12,794
National Lottery - Family First	15,862	100,000	(121,817)	5,955	-
NHSCT (Family Support)	7,243	79,463	(68,963)	(1,550)	16,193

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

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

	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
NIHE (Floating Support)	44,887	336,844	(345,626)	8,782	44,887
Refuge HM Ruth House	52,848	43,143	(41,550)	(517)	53,924
Refuge (HM)	31,720	87,317	(97,337)	(1,550)	20,150
The Gallaher Trust	20,481	10,837	(19,996)	-	11,322
Newtownabbey Council	457	5,000	(5,040)	-	417
Probation Board IDAP	-	6,750	(6,750)	-	-
NIHE (Supporting People/Refuge)	151,789	274,503	(257,585)	(13,918)	154,789
Supporting People Ruth House	39,272	145,515	(144,242)	(1,273)	39,272
NIHE - PIF	9,203	-	(8,863)	-	340
Young People (MIB)	21,196	-	-	-	21,196
Covid Emergency Funds	4,770	-	(3,749)	-	1,021
NIHE Emergency Covid Funds	980	-	-	-	980
MEA PCSP	-	18,150	(18,150)	-	-
NIHE Homeless Support CYP	905	-	(905)	-	-
White Ribbon Project	5,000	32,819	(33,583)	(4,000)	236
Nationwide - Family First	-	49,997	-	-	49,997
Newtownabbey PCSP	-	1,400	(1,400)	-	-
National Lottery Older But No Safer	9,929	53,745	(51,160)	-	12,514
Hagan Homes - Reconnect Project	-	22,423	-	-	22,423
NIO (Capital)	315,000	-	-	(7,000)	308,000
Antrim Borough Council (Capital)	17,910	-	-	(398)	17,512
Ballymena LSP (Capital)	90,000	-	-	(2,000)	88,000
Big Lottery (EEV - Capital)	6,479	-	-	(144)	6,335
Big Lottery Fund Naomi Centre (Capital)	113,400	-	-	(2,520)	110,880
Big Lottery Fund Peoples Millions (Capital)	44,830	-	-	(996)	43,834
Energy Efficient Big Lottery (Capital)	3,361	-	-	(68)	3,293
Enkalon Foundation Cornerstone (Capital)	9,000	-	-	(200)	8,800
Garfield Weston (Capital)	18,000	-	-	(400)	17,600
General Funds (CS - Capital)	6,233	-	-	(139)	6,094
Northern Trust (Capital)	18,000	-	-	(400)	17,600
Premier Power Ballylumford (Capital)	4,500	-	-	(100)	4,400
PSNI Headquarters (Capital)	9,675	-	-	(215)	9,460
PSNI Antrim (Capital)	4,500	-	-	(100)	4,400
PSNI (Capital)	27,000	-	-	(600)	26,400

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

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

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Rotary Club (Capital)	90	-	-	(2)	88
St James' Place (Capital)	2,250	-	-	(50)	2,200
Ulster Garden Villages (Capital)	18,000	-	-	(400)	17,600
Total restricted funds	<u>1,188,076</u>	<u>1,364,917</u>	<u>(1,314,172)</u>	<u>(27,972)</u>	<u>1,210,849</u>
Total funds	<u>2,168,208</u>	<u>1,512,931</u>	<u>(1,490,290)</u>	<u>-</u>	<u>2,190,849</u>

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

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	547,059	134,626	(50,770)	42,926	673,841
Buttle Trust (UR)	3,012	40,561	(41,787)	-	1,786
Family Action	4,419	-	(1,979)	(2,440)	-
Make it Better Fundraising	115,762	3,273	-	-	119,035
	<u>670,252</u>	<u>178,460</u>	<u>(94,536)</u>	<u>40,486</u>	<u>794,662</u>
<i>Designated</i>					
Pension Deficit Fund	49,199	-	-	(15,333)	33,866
Redundancy Fund	91,604	-	-	-	91,604
Sickpay Fund	10,000	-	-	-	10,000
Property Repair Fund	20,000	-	-	-	20,000
Unfunded Salary Reserve	30,000	-	-	-	30,000
	<u>200,803</u>	<u>-</u>	<u>-</u>	<u>(15,333)</u>	<u>185,470</u>
Total unrestricted funds	<u>871,055</u>	<u>178,460</u>	<u>(94,536)</u>	<u>25,153</u>	<u>980,132</u>
Restricted funds					
BBC Children in Need	602	32,442	(32,493)	-	551
CYPSP	-	72,499	(11,780)	-	60,719
Domestic Abuse Support Worker	717	16,604	(15,285)	-	2,036
National Lottery - Family First	29,295	100,000	(113,433)	-	15,862
NHSCT (Family Support)	8,645	64,746	(66,148)	-	7,243
NIHE (Floating Support)	31,957	310,512	(297,582)	-	44,887
Refuge HM Ruth House	51,541	30,264	(30,123)	1,166	52,848
Refuge (HM)	26,737	75,554	(75,831)	5,260	31,720
The Gallaher Trust	12,751	23,350	(15,620)	-	20,481
National Lottery - MIB	-	-	(24,677)	24,677	-
Newtownabbey Council	282	18,451	(18,276)	-	457
NIHE (Supporting People/Refuge)	144,151	255,413	(253,939)	6,164	151,789
NIHE Supporting People Covid Funding	-	18,448	-	(18,448)	-
Supporting People Ruth House	36,564	135,395	(138,546)	5,859	39,272
National Lottery Awards for All	987	-	(987)	-	-
NIHE - PIF	-	78,899	(69,696)	-	9,203
Young People (MIB)	45,873	-	-	(24,677)	21,196
Covid Emergency Funds	5,552	-	(782)	-	4,770

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

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 £
Family First Covid Funds (National Lottery)	14,615	-	(14,615)	-	-
Probation Board NI - PPRP	-	12,000	(3,314)	(8,686)	-
NIHE Emergency Covid Funds	2,660	-	(1,680)	-	980
MEA PCSP	-	8,250	(8,250)	-	-
NIHE Homeless Support CYP	-	27,431	(26,526)	-	905
White Ribbon Project	5,000	-	-	-	5,000
National Lottery Older But No Safer	-	54,101	(44,172)	-	9,929
NIHE Special Recognition	-	18,800	(18,064)	(736)	-
NIO (Capital)	322,000	-	-	(7,000)	315,000
Antrim Borough Council (Capital)	18,308	-	-	(398)	17,910
Ballymena LSP (Capital)	92,000	-	-	(2,000)	90,000
Big Lottery (EEV - Capital)	6,623	-	-	(144)	6,479
Big Lottery Fund Naomi Centre (Capital)	115,920	-	-	(2,520)	113,400
Big Lottery Fund Peoples Millions (Capital)	45,826	-	-	(996)	44,830
Energy Efficient Big Lottery (Capital)	-	3,430	-	(69)	3,361
Enkalon Foundation Cornerstone (Capital)	9,200	-	-	(200)	9,000
Garfield Weston (Capital)	18,400	-	-	(400)	18,000
General Funds (CS - Capital)	6,371	-	-	(138)	6,233
Northern Trust (Capital)	18,400	-	-	(400)	18,000
Premier Power Ballylumford (Capital)	4,600	-	-	(100)	4,500
PSNI Headquarters (Capital)	9,890	-	-	(215)	9,675
PSNI Antrim (Capital)	4,600	-	-	(100)	4,500
PSNI (Capital)	27,600	-	-	(600)	27,000
Rotary Club (Capital)	92	-	-	(2)	90
St James' Place (Capital)	2,300	-	-	(50)	2,250
Ulster Garden Villages (Capital)	18,400	-	-	(400)	18,000
Total restricted funds	<u>1,138,459</u>	<u>1,356,589</u>	<u>(1,281,819)</u>	<u>(25,153)</u>	<u>1,188,076</u>
Total funds	<u>2,009,514</u>	<u>1,535,049</u>	<u>(1,376,355)</u>	<u>-</u>	<u>2,168,208</u>

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

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

20 Analysis of net assets between funds

	Unrestricted funds		Restricted	Total funds
	General	Designated	funds	
	£	£	£	£
Tangible fixed assets	463,931	-	692,496	1,156,427
Current assets	436,844	179,233	518,353	1,134,430
Current liabilities	(100,008)	-	-	(100,008)
Total net assets	<u>800,767</u>	<u>179,233</u>	<u>1,210,849</u>	<u>2,190,849</u>

21 Analysis of net funds

	At 1 April 2022	Cash flow	At 31 March
	£	£	2023
			£
Cash at bank and in hand	1,029,259	74,616	1,103,875
Net debt	<u>1,029,259</u>	<u>74,616</u>	<u>1,103,875</u>

22 Related party transactions

There were no related party transactions in the year.

23 Non adjusting events after the financial period

On 5th January 2024 the Northern Ireland Housing Executive confirmed their intention to reclaim £235,000 of historic Supporting People funding from Women's Aid ABCLN. This amount is wholly recorded within the restricted reserves balance of £1,210,848 at 31 March 2023.