

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 2017

Alison Gray ACA (AI52584)
Chartered Accountant and Registered Auditor
Suite 4 & 5
Bridgewater Business Centre
Conyngham Road, Islandbridge
Dublin 8

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

Trustees	Claire Fordyce Moirá McMurray Noreen McClelland Arlene Creighton Katie Gray Rachel Cleary Anne McAllister Brenda Campbell Brenda McConville Michelle Burnett (Resigned 22 February 2017)
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 Ballymena 1-2 Broadway Ballymena BT43 6EA
Independent Examiner	Alison Gray ACA (AI52584) Chartered Accountant and Registered Auditor Suite 4 & 5 Bridgewater Business Centre Conyngham Road, Islandbridge Dublin 8

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

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2017.

Trustees

Claire Fordyce

Moira McMurray

Noreen McClelland

Arlene Creighton

Katie Gray

Rachel Cleary

Anne McAllister

Brenda Campbell

Brenda McConville

Michelle Burnett (Resigned 22 February 2017)

Objectives and activities

Objects and aims

The purpose of Women's Aid ABCL & N is to provide an 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.

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 determin 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 beleive that they are entitled to.
- Domestic violence is a breach of human rights.

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

Trustees' Report

Objectives, strategies and activities

Annual Summary 16-17

May 16. "Make It Better Week" was hosted by Women's Aid ABCLN from 23rd to 29th May, to raise funds to provide services and support for children and young people.

June 16. Women's Aid ABCLN recognised the contributions of their volunteers with a celebratory dinner. 36 Volunteers, young volunteers and staff attended the event with every volunteer being presented with a certificate thanking them for their commitment over the past year.

June 16. "My Story... Grown Old" marked World Elder Abuse Day on 15th June, at Ballyearl Arts Centre. This was the 3rd collaboration project between Women's Aid ABCLN and the Ulster Orchestra which has been made possible by the support of Japan Tobacco International (JTI).

November 16. Women's Aid ABCLN & PSNI hosted the Schools Debate in the Braid, Ballymena Town Hall. School teams from Ballymena Academy and Belfast High School took part and the Ulster Orchestra performed "My Story Grown Old"

November 16. The White Ribbon Charter Event was held in Stormont. Attending were Ministers, Justice, Claire Sugden and Health, Michelle O'Neill.

November 16. Twitter Campaign. A number of recognisable figures supported the campaign to raise awareness of domestic violence during the 16 Days of Action, 25th November to 10th December. PSNI Deputy Chief Constable, Drew Harris, Justice Minister, Claire Sugden and local MLA's were among the number of profile figures who took to twitter to show their support for the campaign.

December 16. Big Lottery, Empowering Young People Programme Funding of £600,000 was awarded to the Make It Better Project. This project will support young people who have been affected by domestic violence and works with them to develop their skills, knowledge, understanding and health and wellbeing. It is also supporting them with their education, helping them to set goals and achieve their potential.

December 16. "Lifting the Lid" - Domestic and Sexual Violence in rural Northern Ireland. Event organized in partnership between Women's Aid ABCLN, Rural Support and David McConaghy, White Ribbon Campaign NI. Speakers included Dept. of Justice, Environment and Rural Affairs. This seminar sent out a clear message that domestic violence is not only an urban problem, and that rural stakeholders have a vital role to play in supporting victims and survivors and in challenging perpetrators.

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

Trustees' Report

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 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Total Income for the period under review was £1,269,155. Revenue expenditure was £1,200,721.

Overall reserves totalled £1,962,155 (2016 £1,893,721), of which £373,212 are restricted and held in the form of cash at the bank. There were £616,424 of unrestricted funds, £178,399 of designated funds & £794,120 of capital grants at the balance sheet date.

Policy on reserves

It is the Charity's policy to maintain unrestricted reserves equal to 6 months running costs. In 2017, that value is £600,361. The Unrestricted and designated reserves total £794,823 for 2017 which is equivalent to almost 8 months running costs.

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.

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

Trustees' Report

Plans for future periods

Activities planned to achieve aims

Plans For Future 17/18

Women's Aid ABCLN will re- open the remodelled Refuge accommodation, which will include 3 self- contained apartments. All rooms in Refuge will also be en-suite.

We will employ two Domestic Abuse Support Workers to support victims of domestic and sexual violence through the Criminal Justice System. This project will have an academic evaluation which when complete will add to lobbying decision makers to have this work funded and rolled out regionally.

Women's Aid ABCLN and Action on Elder Abuse will host a one day conference highlighting the impact of domestic and sexual violence on older people. This conference will launch a Pathfinder for older people to access support and this will be funded by AES Ireland and Department of Justice.

To continue activities from last year's 16 Days of Action calendar, to raise awareness of Domestic Violence/ Sexual Violence across all communities, agencies and decision makers.

Women's Aid ABCLN will continue to establish roadshows across province with Ulster Orchestra to showcase our successful portrayal of "My Story....Grown Old." This depicts a woman's journey through a life of Domestic Violence using the media of poetry and original music.

To broaden our range of development programmes for women and young people to support their decisions, education and employment.

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.

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

Trustees' Report

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 of 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.

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

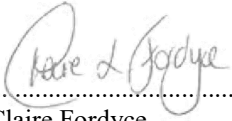
Disclosure of information to auditor

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

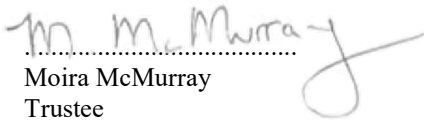
Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

Trustees' Report

The annual report was approved by the trustees of the charity on 5 December 2017 and signed on its behalf by:



.....
Claire Fordyce
Trustee



.....
Moira McMurray
Trustee

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

Statement of Trustees' Responsibilities

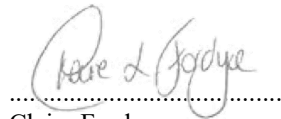
The trustees (who are also the directors of Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom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

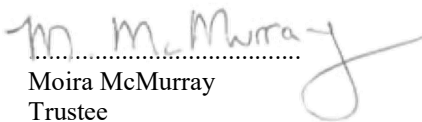
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed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

Approved by the trustees of the charity on 5 December 2017 and signed on its behalf by:



Claire Fordyce
Trustee



Moira McMurray
Trustee

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

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

I have audited the financial statements of Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey for the year ended 31 March 2017, which comprise the Statement of Financial Activities, Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)).

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. My audit work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for my audit work, for this report, or for the opinions I have formed.

Respective responsibilities of trustees and auditors

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 8), 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. My responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require me to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, I read all the financial and non-financial information to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my report.

Opinion on the financial statements

In my opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2017 and of its results 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.

Opinion on other matter prescribed by the Companies Act 2006

In my opinion the information given in the for the financial year for which the financial statements are prepared is consistent with the financial statements.

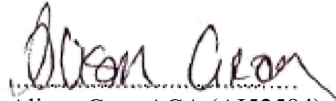
Women's Aid Antrim, Ballymena, Carrickfergus, Larne and Newtownabbey

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

Matters on which we are required to report by exception

I have nothing to report in respect of the following matters where the Companies Act 2006 requires me to report to you if, in my opinion:

- adequate accounting records have not been kept, or returns adequate for my audit have not been received from branches not visited by me; 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
- I have not received all the information and explanations I require for my audit.



Alison Gray ACA (AI52584),
Chartered Accountant and Statutory Auditor
Suite 4 & 5
Bridgewater Business Centre
Conyngham Road, Islandbridge
Dublin 8

5 December 2017

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

**Statement of Financial Activities for the Year Ended 31 March 2017
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**

	Note	Unrestricted funds £	Restricted funds £	Total 2017 £	Total 2016 £
Income and Endowments from:					
Donations and legacies	3	24,297	-	24,297	41,856
Charitable activities	4	55,832	1,186,573	1,242,405	1,195,987
Investment income	5	2,453	-	2,453	1,297
Total Income		82,582	1,186,573	1,269,155	1,239,140
Expenditure on:					
Raising funds	6	-	(10,488)	(10,488)	(6,403)
Charitable activities	7	(21,556)	(1,161,029)	(1,182,585)	(1,181,881)
Other expenditure	8	(7,648)	-	(7,648)	(7,648)
Total Expenditure		(29,204)	(1,171,517)	(1,200,721)	(1,195,932)
Net income		53,378	15,056	68,434	43,208
Transfers between funds		(16,144)	16,144	-	-
Net movement in funds		37,234	31,200	68,434	43,208
Reconciliation of funds					
Total funds brought forward		757,589	1,136,132	1,893,721	1,850,513
Total funds carried forward	19	794,823	1,167,332	1,962,155	1,893,721
		Unrestricted funds £	Restricted funds £	Total 2016 £	
Income and Endowments from:					
Donations and legacies	3	41,856	-	41,856	
Charitable activities	4	69,753	1,126,234	1,195,987	
Investment income	5	1,297	-	1,297	
Total Income		112,906	1,126,234	1,239,140	
Expenditure on:					
Raising funds	6	(1,655)	(4,748)	(6,403)	
Charitable activities	7	(35,298)	(1,146,583)	(1,181,881)	
Other expenditure	8	(7,648)	-	(7,648)	
Total Expenditure		(44,601)	(1,151,331)	(1,195,932)	
Net income/(expenditure)		68,305	(25,097)	43,208	
Transfers between funds		(2,482)	2,482	-	
Net movement in funds		65,823	(22,615)	43,208	

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

**Statement of Financial Activities for the Year Ended 31 March 2017
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**

	Note	Unrestricted funds £	Restricted funds £	Total 2016 £
Reconciliation of funds				
Total funds brought forward		691,766	1,158,747	1,850,513
Total funds carried forward	19	757,589	1,136,132	1,893,721

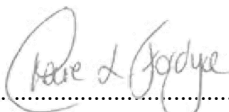
All of the charity's activities derive from continuing operations during the above two periods.

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

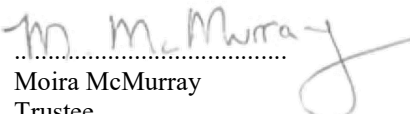
**(Registration number: NI054434)
Balance Sheet as at 31 March 2017**

	Note	2017 £	2016 £
Fixed assets			
Tangible assets	15	1,313,616	1,321,264
Current assets			
Debtors	16	59,951	33,330
Cash at bank and in hand		690,147	603,802
		<u>750,098</u>	<u>637,132</u>
Creditors: Amounts falling due within one year	17	<u>(101,559)</u>	<u>(64,675)</u>
Net current assets		<u>648,539</u>	<u>572,457</u>
Net assets		<u>1,962,155</u>	<u>1,893,721</u>
Funds of the charity:			
Restricted funds		1,167,332	1,136,132
Unrestricted income funds			
Unrestricted funds		<u>794,823</u>	<u>757,589</u>
Total funds	19	<u>1,962,155</u>	<u>1,893,721</u>

The financial statements on pages 11 to 28 were approved by the trustees, and authorised for issue on 5 December 2017 and signed on their behalf by:



 Claire Fordyce
 Trustee



 Moira McMurray
 Trustee

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

Notes to the Financial Statements for the Year Ended 31 March 2017

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

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

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 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.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

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

Notes to the Financial Statements for the Year Ended 31 March 2017

Transition to FRS 102

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was required. No restatements are required as a result of the transition to FRS 102.

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.

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.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

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
Fixtures & Fittings	25% Straight Line basis

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's 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.

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.

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Notes to the Financial Statements for the Year Ended 31 March 2017

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		
	General £	Total 2017 £	Total 2016 £
Donations and legacies;			
Donations from individuals	24,297	24,297	41,856
	<u>24,297</u>	<u>24,297</u>	<u>41,856</u>

4 Income from charitable activities

	Unrestricted funds			
	General £	Restricted funds £	Total 2017 £	Total 2016 £
Charitable Activities	55,832	1,186,573	1,242,405	1,195,987
	<u>55,832</u>	<u>1,186,573</u>	<u>1,242,405</u>	<u>1,195,987</u>

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

Notes to the Financial Statements for the Year Ended 31 March 2017

5 Investment income

	Unrestricted funds	Total 2017	Total 2016
	General £	£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	2,453	2,453	1,297

6 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Restricted funds £	Total 2017 £	Total 2016 £
Marketing and publicity		10,488	10,488	6,403
		Direct costs £	Total 2017 £	Total 2016 £
Costs of generating donations and legacies		10,488	10,488	6,403

7 Expenditure on charitable activities

	Note	Unrestricted funds			Total 2017 £	Total 2016 £
		Designated £	General £	Restricted funds £		
Charitable Activities		3,240	8,954	263,201	275,395	309,343
Grant funding of activities		-	-	-	-	4,250
Staff costs		-	8,045	851,334	859,379	822,912
Allocated support costs	9	-	-	36,360	36,360	34,227
Governance costs	9	-	1,317	10,134	11,451	11,149
		3,240	18,316	1,161,029	1,182,585	1,181,881
		Activity undertaken directly £	Activity support costs £		Total 2017 £	Total 2016 £
Grant funding of activities		-	-		-	4,250

Employment & Volunteer Costs	859,311	1,289	860,600	824,967
Establishment Costs	111,029	6,976	118,005	127,796
Repairs & Maintenance	50,159	4,798	54,957	41,839
Office Expenses	27,205	7,052	34,257	31,418
Printing, Postage & Stationery	7,643	4,020	11,663	8,245
Subscriptions & Donations	90	1,426	1,516	647
Classes & Activities	27,843	-	27,843	29,622
Play Equipment & Materials	2,136	-	2,136	1,677
Sundry & Other Costs	1,168	32	1,200	33,130
Cleaning	3,596	1,105	4,701	7,979
Travel & Subsistence	40,028	1,534	41,562	49,269
Advertising and promotion	200	1,850	2,050	537
Legal and professional costs	2,250	5,388	7,638	7,930
Bad Debt expense	2,066	-	2,066	465
Depreciation of tangible fixed assets	7,648	-	7,648	7,648
Bank Fees	940	-	940	961
	<u>1,143,312</u>	<u>35,470</u>	<u>1,178,782</u>	<u>1,178,380</u>

£25,759 (2016 - £40,096) of the above expenditure was attributable to unrestricted funds and £1,153,023 (2016 - £1,138,284) to restricted funds.

8 Other expenditure

	Note	Unrestricted	Total	Total
		funds	2017	2016
		General	£	£
		£		
Depreciation, amortisation and other similar costs		7,648	7,648	7,648
		<u>7,648</u>	<u>7,648</u>	<u>7,648</u>

9 Analysis of governance and support costs

Governance Costs

	Unrestricted	Restricted	Total	Total
	funds	funds	2017	2016
	General			
	£	£	£	£
Audit Fees				
Audit of the financial statements	-	1,300	1,300	1,300
Other governance costs	<u>1,317</u>	<u>8,831</u>	<u>10,148</u>	<u>9,849</u>
	<u>1,317</u>	<u>10,131</u>	<u>11,448</u>	<u>11,149</u>

10 Net incoming/outgoing resources

Net incoming resources for the year include:

	2017 £	2016 £
Depreciation of fixed assets	7,648	7,648

11 Trustees remuneration and expenses

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

12 Staff costs

The aggregate payroll costs were as follows:

	2017 £	2016 £
Staff costs during the year were:		
Wages and salaries	760,255	723,425
Social security costs	53,461	56,381
Pension costs	34,140	24,357
Other staff costs	11,523	18,749
	<u>859,379</u>	<u>822,912</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:

	2017 No	2016 No
£0 - £10,000	10	13
£10,001 - £20,000	21	21
£20,001 - £30,000	14	10
Over £30,000	3	3
	<u>48</u>	<u>47</u>

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

13 Auditors' remuneration

	2017 £	2016 £
Audit of the financial statements	1,300	1,300

14 Taxation

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

15 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 April 2016	1,305,968	173,334	1,479,302
At 31 March 2017	1,305,968	173,334	1,479,302
Depreciation			
At 1 April 2016	-	158,038	158,038
Charge for the year	-	7,648	7,648
At 31 March 2017	-	165,686	165,686
Net book value			
At 31 March 2017	1,305,968	7,648	1,313,616
At 31 March 2016	1,305,968	15,296	1,321,264

16 Debtors

	2017 £	2016 £
Trade debtors	36,291	25,297
Prepayments	1,032	33
Other debtors	22,628	8,000
	<u>59,951</u>	<u>33,330</u>

17 Creditors: amounts falling due within one year

	2017 £	2016 £
Trade creditors	40,490	31,347
Other taxation and social security	11,314	21,295
Other creditors	38,251	7,770
Accruals	5,263	4,263
Deferred income	6,241	-
	<u>101,559</u>	<u>64,675</u>

Danske Bank holds security 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.

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 £34,140 (2016 - £24,357).

19 Funds

	Balance at 1 April 2016 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2017 £
Unrestricted funds					
<i>General</i>					
Unrestricted Income	628,583	80,455	(23,837)	(68,777)	616,424
Northern Health & SC Trust	-	2,127	(2,127)	-	-
	<u>628,583</u>	<u>82,582</u>	<u>(25,964)</u>	<u>(68,777)</u>	<u>616,424</u>
<i>Designated</i>					
Maternity Fund	21,837	-	-	-	21,837
Pension Deficit Fund	48,279	-	-	9,919	58,198
Redundancy Fund	48,890	-	-	42,714	91,604
Sickpay Fund	5,000	-	-	-	5,000
Property Repair Fund	5,000	-	(3,240)	-	1,760
	<u>129,006</u>	<u>-</u>	<u>(3,240)</u>	<u>52,633</u>	<u>178,399</u>
Total Unrestricted funds	<u>757,589</u>	<u>82,582</u>	<u>(29,204)</u>	<u>(16,144)</u>	<u>794,823</u>
Restricted funds					
AES Ireland	-	6,241	(5,361)	-	880
Premier Power	702	-	(702)	-	-
BBC Children in Need	5,736	33,587	(35,079)	-	4,244
Big Lottery (Reaching Out Programme)	-	50,000	(73,792)	23,792	-
Carrick Borough Council	-	5,000	(5,000)	-	-
CDHN (BCPP)	138	5,000	(4,410)	-	728
CYPSP	-	9,998	(8,990)	-	1,008
Criminal Justice Worker	19,315	42,102	(30,482)	-	30,935
Big Lottery- Family First	-	142,041	(132,502)	-	9,539
NHSCT (Family Support)	35,512	58,860	(56,599)	-	37,773
NIHE (Floating Support)	50,532	300,818	(304,501)	-	46,849
Refuge HM Ruth House	11,751	38,583	(26,868)	-	23,466
Refuge (HM)	37,289	35,864	(40,356)	-	32,797
Anonymous Donation	22,220	25,108	(23,608)	-	23,720
Big Lottery - MIB	-	14,737	(14,737)	-	-
Newtownabbey Council	-	3,400	(3,400)	-	-
NIHE (Supporting People/Refuge)	128,953	268,857	(264,532)	-	133,278
Supporting People Ruth House	22,216	142,522	(136,743)	-	27,995

SP Slippage	-	3,856	(3,856)	-	-
Antrim Borough Council (Capital)	19,900	-	-	-	19,900
Ballymena LSP (Capital)	100,000	-	-	-	100,000
Big Lottery Fund Peoples Millions (Capital)	49,811	-	-	-	49,811
NIO (Capital)	350,000	-	-	-	350,000
PSNI Antrim (Capital)	5,000	-	-	-	5,000
PSNI Headquarters (Capital)	10,750	-	-	-	10,750
PSNI (Capital)	30,000	-	-	-	30,000
Rotary Club (Capital)	100	-	-	-	100
Big Lottery Fund Naomi Centre (Capital)	126,000	-	-	-	126,000
Enkalon Foundation Cornerstone (Capital)	10,000	-	-	-	10,000
Premier Power Ballylumford (Capital)	5,000	-	-	-	5,000
Garfield Weston (Capital)	20,000	-	-	-	20,000
Northern Trust (Capital)	20,000	-	-	-	20,000
St James' Place (Capital)	2,500	-	-	-	2,500
Ulster Garden Villages (Capital)	20,000	-	-	-	20,000
Big Lottery (EEV - Capital)	7,199	-	-	-	7,199
General Funds (CS - Capital)	6,925	-	-	-	6,925
NIHE Homeless Budget (Capital)	18,583	-	-	(7,648)	10,935
Total restricted funds	1,136,132	1,186,574	(1,171,518)	16,144	1,167,332
Total funds	1,893,721	1,269,155	(1,200,721)	-	1,962,155

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

Notes to the Financial Statements for the Year Ended 31 March 2017

	Balance at 1 April 2015 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2016 £
General					
Unrestricted Income	557,493	110,711	(39,556)	(65)	628,583
Northern Health & SC Trust	-	2,195	(2,195)	-	-
	<hr/> 557,493	<hr/> 112,906	<hr/> (41,751)	<hr/> (65)	<hr/> 628,583
Designated					
Maternity Fund	21,837	-	-	-	21,837
Pension Deficit Fund	53,546	-	-	(5,267)	48,279
Redundancy Fund	48,890	-	-	-	48,890
Sickpay Fund	5,000	-	-	-	5,000
Property Repair Fund	5,000	-	(2,850)	2,850	5,000
	<hr/> 134,273	<hr/> -	<hr/> (2,850)	<hr/> (2,417)	<hr/> 129,006
Total unrestricted funds	<hr/> 691,766	<hr/> 112,906	<hr/> (44,601)	<hr/> (2,482)	<hr/> 757,589
Restricted funds					
Premier Power	5,128	-	(4,426)	-	702
BBC Children in Need	4,810	33,329	(32,403)	-	5,736
Big Lottery (Reaching Out Programme)	16,900	138,227	(165,257)	10,130	-
Carrick Borough Council	-	4,946	(4,946)	-	-
CDHN (BCPP)	127	9,991	(9,980)	-	138
Criminal Justice Worker	20,704	29,227	(30,616)	-	19,315
NHSCT (Family Support)	25,725	58,860	(49,073)	-	35,512
NIHE (Floating Support)	59,719	300,818	(302,009)	(7,996)	50,532
Refuge HM Ruth House	1,166	37,946	(27,361)	-	11,751
Refuge (HM)	23,961	52,980	(39,652)	-	37,289
Anonymous Donation	24,137	25,108	(27,025)	-	22,220
Newtownabbey Council	-	3,400	(3,400)	-	-
Probation Board IDAP	-	11,557	(11,557)	-	-
NIHE (Supporting People/Refuge)	131,340	268,857	(262,380)	(8,864)	128,953
Supporting People Ruth House	35,614	142,522	(122,671)	(33,249)	22,216
PHA Young Persons Support	-	4,216	(4,216)	-	-
Ballymena PCSP	-	500	(500)	-	-
Northern health & SC Trust (Criminal Justice)	-	3,750	(3,750)	-	-
Ruth House SP Surplus	-	-	(33,003)	33,003	-
SP Slippage	-	-	(17,106)	17,106	-
Antrim Borough Council (Capital)	19,900	-	-	-	19,900

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Notes to the Financial Statements for the Year Ended 31 March 2017

	Balance at 1 April 2015	Incoming resources	Resources expended	Transfers	Balance at 31 March 2016
	£	£	£	£	£
Ballymena LSP (Capital)	100,000	-	-	-	100,000
Big Lottery Fund Peoples Millions (Capital)	49,811	-	-	-	49,811
NIO (Capital)	350,000	-	-	-	350,000
PSNI Antrim (Capital)	5,000	-	-	-	5,000
PSNI Headquarters (Capital)	10,750	-	-	-	10,750
PSNI (Capital)	30,000	-	-	-	30,000
Rotary Club (Capital)	100	-	-	-	100
Big Lottery Fund Naomi Centre (Capital)	126,000	-	-	-	126,000
Enkalon Foundation Cornerstone (Capital)	10,000	-	-	-	10,000
Premier Power Ballylumford (Capital)	5,000	-	-	-	5,000
Garfield Weston (Capital)	20,000	-	-	-	20,000
Northern Trust (Capital)	20,000	-	-	-	20,000
St James' Place (Capital)	2,500	-	-	-	2,500
Ulster Garden Villages (Capital)	20,000	-	-	-	20,000
Big Lottery (EEV - Capital)	7,199	-	-	-	7,199
General Funds (CS - Capital)	6,925	-	-	-	6,925
NIHE Homeless Budget (Capital)	26,231	-	-	(7,648)	18,583
Total restricted funds	1,158,747	1,126,234	(1,151,331)	2,482	1,136,132
Total funds	1,850,513	1,239,140	(1,195,932)	-	1,893,721

20 Analysis of net assets between funds

	Unrestricted funds		
	General	Restricted funds	Total funds
	£	£	£
Tangible fixed assets	522,783	790,833	1,313,616
Current assets	358,725	391,373	750,098
Current liabilities	(101,559)	-	(101,559)
Total net assets	779,949	1,182,206	1,962,155

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

Notes to the Financial Statements for the Year Ended 31 March 2017

21 Analysis of net funds

	At 1 April 2016	Cash flow	At 31 March
	£	£	£
Cash at bank and in hand	603,802	86,345	690,147
Net debt	603,802	86,345	690,147

22 Transition to FRS 102

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was required. No restatements are required as a result of the transition to FRS 102.