

**NORTHERN IRELAND WOMEN'S AID FEDERATION LTD  
(COMPANY LIMITED BY GUARANTEE)**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31 MARCH 2016**

**NORTHERN IRELAND WOMEN'S AID FEDERATION LTD  
(COMPANY LIMITED BY GUARANTEE)**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016**

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**NORTHERN IRELAND WOMEN'S AID FEDERATION LTD  
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**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016**

**COMPANY INFORMATION**

<b>Management Board</b>	Christine Whiteman Lorna McAlpine Anne McMahan Margaret McMahan Claire Curran Allison Forbes Elsie Jordan Tara Maguire Ursula Marshall Bronagh McKee	(Chair) (Vice-Chair) (Secretary) (Treasurer)
<b>Secretary</b>	Anne McMahan	
<b>Auditors</b>	Lynn, Drake & Co Ltd Chartered Accountants and Registered Auditors 1 <sup>st</sup> Floor 34 B-D Main Street Moirá BT67 0LE	
<b>Bankers</b>	First Trust Bank Donegall Square North Belfast	
<b>Solicitors</b>	Flynn & McGettrick 9 Clarence Street Belfast BT2 8DY	
<b>Registered Office</b>	129 University Street Belfast BT7 1HP	
<b>Charity Number</b>	XN 45049	
<b>Registration Number</b>	NI 021741	
<b>Governing Document</b>	Memorandum and Articles of Association	
<b>Legal Status</b>	Company Limited by Guarantee	

**NORTHERN IRELAND WOMEN'S AID FEDERATION LTD  
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**REPORT OF MANAGEMENT BOARD**

The Management Board (Board of Directors) presents their report and financial statements for the year ended 31 March 2016.

**Objects of the Charity**

The aims of the Charity (which has nine member groups throughout Northern Ireland) have been encapsulated in the following mission statement:

*Northern Ireland Women's Aid Federation exists to challenge attitudes and beliefs that perpetuate domestic and sexual violence. We seek, through our work, to promote healthy and non-abusive relationships.*

**The following are key aims of the Organisation:**

Women's Aid is the lead voluntary organisation in Northern Ireland addressing domestic and sexual violence and providing services for women and children. We recognise domestic violence as one form of violence against women. Women's Aid seeks to challenge attitudes and beliefs that perpetuate domestic and sexual violence and, through our work, promote healthy and non-abusive relationships.

The core work of Women's Aid Federation Northern Ireland is structured under the four key aims:-

**1. Challenge attitudes and beliefs / policy**

**Challenge the attitudes and beliefs that perpetuate domestic & sexual violence by lobbying, campaigning and influencing the policy agenda**

- To educate and inform the public, media, police, courts, social services and other agencies of the impact of domestic and sexual violence.
- To advise and support all relevant agencies in the development of domestic and sexual violence policies, protocols and service delivery.
- To work in partnership with all relevant agencies to ensure a joined up response to domestic and sexual violence.

**2. Prevent Domestic & Sexual Violence**

**Promote healthy and non-abusive relationships through research, education and training**

- To provide a range of support services to enable women who are leaving a violent situation to rebuild their lives and the lives of their children.
- To provide a range of support services to children and young people who have experienced domestic and sexual violence.
- To run preventative education programmes in schools and other settings.

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**REPORT OF MANAGEMENT BOARD**

**3. Support grassroots work**

**Support the work of local Women's Aid groups**

- As the umbrella body tackling domestic and sexual violence in Northern Ireland we co-ordinate and lead local Women's Aid groups on all regional initiatives and developments.
- Develop and support local Women's Aid groups to provide refuge accommodation to women and their children suffering mental, physical or sexual abuse within the home.
- To manage the 24 Hour Domestic & Sexual Violence Helpline which provides the key co-ordination role for women accessing refuge and other services.
- Develop and deliver a range of child protection training through Regional Children's Planning meetings with Women's Aid local groups. This supports the provision of services to children and young people who have experienced domestic violence.
- Work with local Women's Aid groups to develop and sustain a regional fundraising strategy.

**4. Manage and Develop Resources**

**Manage and develop resources – personnel, financial resources, estate – to meet the challenges of a changing political, economic and social policy environment**

- To ensure effective leadership and management through good governance and support to our Board of Trustees.
- To manage, supervise and train all staff and volunteers on a continuing basis.
- To maintain rigorous financial auditing and accounting systems.
- To lead on the constitutional review of Federation and local Women's Aid groups.
- To identify and secure funding for new premises for Women's Aid Federation NI offering disabled access, safety of night workers access, secure parking and adequate space for training and development.
- To oversee the delivery of the current strategic and operational plan and development of a new strategic plan post 2018.

**Decision Making Structures**

The governing body of Women's Aid Federation, the Management Board, is drawn from membership of our affiliated groups and expertise from external co-options. The Management Board is responsible for the strategic direction of the organisation and oversees the management of the organisation. The day-to-day management and operation of the activities are carried out by a staff team, lead by the Director and Management Team, who also report regularly to the Board.



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**REPORT OF MANAGEMENT BOARD**

**Identified Risks**

Uncertain and short term funding continues to make future planning difficult and indications from the government departments that fund us suggest a difficult financial time ahead. We will continue to negotiate with government departments to extend their commitment to ensure that our core work can effectively continue and secure the sustainability of all our projects. Contingency planning is in place together with Fund-Raising and Income Generation planning in order to support the core work.

**Volunteers**

Volunteers play a key role in all the services of Women's Aid. We are able to sustain our 24 Hour Domestic & Sexual Violence Helpline with the vital support of our volunteers. The Management Board members (Directors) also volunteer their time freely to attend regular monthly Board meetings, sub groups and offer ongoing support to the organisation.

**Review of the transactions and financial position of Women's Aid Federation**

Women's Aid Federation's funds have mainly been applied to the objects specified by each project's funders. It is policy to meet all restricted fund deficits by transfers from the accumulated unrestricted funds.

The Statement of Financial Activities, on page 9, indicates that the Organisation had incoming resources of £771,583 in the year which exceeded resources expended of £683,260 by £88,323 and this amount has been transferred to the Organisation's accumulated funds.

The Balance Sheet at 31 March 2016 on page 10 shows a net Accumulated Funds balance at that date of £287,848.

No significant events have occurred since that date of the Balance Sheet which affect the Organisation or which materially affect these financial statements.

**Fixed Assets**

There were no additions to fixed assets during the year.

**NORTHERN IRELAND WOMEN'S AID FÉDERATION LTD  
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FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016**

**REPORT OF MANAGEMENT BOARD**

The following persons were members of the Management Board at some time during the year to 31 March 2016: -

Christine Whiteman	Lorna McAlpine
Anne McMahon	Margaret McMahon
Jean Brennan (resigned 8 August 2015)	Claire Curran
Allison Forbes	Elsie Jordan
Angela Lloyd-Stevens (resigned 12 September 2015)	Tara Maguire
Ursula Marshall	Bronagh McKee
Agnieszka Martynowicz (resigned 5 December 2015)	

The Management Board in each year shall consist of one member nominated by each affiliated group. If a Group has no-one able to serve, its committee may ask a second member of another group to act on their behalf. In the event that there are insufficient nominations and/or an identified skills deficit, the Management Board will seek co-options.

**Reserves Policy**

The charity's policy is to retain a level of free reserves, which matches the needs of the organisation, both at the current time and in the foreseeable future. The reserves required should be sufficient to meet committed grant expenditure and the running costs for a period equivalent to six months annual expenditure. The charity will continue to monitor compliance with this policy on a regular basis and the Board will review the appropriateness of the policy annually.

**Charitable Status**

Northern Ireland Women's Aid Federation Ltd enjoys charitable status by the authority of the Inland Revenue under reference XN 45049.

**Members**

The members of the company at 31 March 2016 were as follows: -

Antrim, Ballymena, Carrickfergus, Larne & Newtownabbey Women's Aid  
 Armaghdown Women's Aid  
 Belfast & Lisburn Women's Aid  
 Causeway Women's Aid  
 Fermanagh Women's Aid  
 Foyle Women's Aid  
 Mid Ulster Women's Aid  
 North Down & Ards Women's Aid  
 Omagh Women's Aid

**NORTHERN IRELAND WOMEN'S AID FEDERATION LTD  
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FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016**

**REPORT OF MANAGEMENT BOARD**

**Statement of directors' responsibilities**

The directors are responsible for preparing the Report of the Directors and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice:

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the directors are required to

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charity SORP;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

**Statement as to disclosure of information to Auditors**


So far as the Board of Directors are aware, there is no relevant information (as defined by Section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware, and each director has taken all the steps that they ought to have taken as a director in order to make them aware of any audit information and to establish that the charitable company's auditors are aware of that information.

**Auditors**

The auditors, Lynn, Drake & Co Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

By Order of the Management Board



**Anne McMahon**  
Secretary

10 September 2016



**NORTHERN IRELAND WOMEN'S AID FEDERATION LTD  
(COMPANY LIMITED BY GUARANTEE)**

**Report of the Independent Auditors to the members of Northern Ireland Women's Aid Federation Ltd.**

We have audited the financial statements of Northern Ireland Women's Aid Federation Ltd for the Year Ended 31 March 2016 which comprise the statement of financial activities, the balance sheet and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies are set out on page 11.

This report is made solely to the charity'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 charity and the charity's Members as a body, for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of the management board and auditors**

The management boards' responsibilities for preparing the annual report and the financial statements in accordance with applicable Northern Ireland law and United Kingdom Accounting Standards are set out in the statement of directors' responsibilities.

Our responsibility is to audit the financial statements in accordance with the relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view, are properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice and are prepared in accordance with the Companies Act 2006. We also report to you whether, in our opinion the information given in the Directors' Report is consistent with the financial statements.

In addition, we report to you if, in our opinion, the charitable company has not kept adequate accounting records, if the charitable company's financial statements are not in agreement with the accounting records and returns, if we have not received all the information and explanations we require for our audit, or if certain disclosures of directors remuneration specified by law are not made.

We read the report of the management board and consider the implications for our report if we become aware of any apparent misstatements within it.

**Basis of Opinion**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the management board in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

**NORTHERN IRELAND WOMEN'S AID FEDERATION LTD  
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We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularities or error. In forming our opinion we also evaluated the overall adequacy of the presentation of the information in the financial statements.

**Opinion**

In our opinion:

- the financial statements give a true and fair view of the state of the charitable company's affairs as at 31 March 2016 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- the financial statements have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to smaller entities;
- the financial statements have been prepared in accordance with the Companies Act 2006; and
- the information given in the directors' report is consistent with the financial statements.



**Alistair Wells (Senior Statutory Auditor)**  
For and on behalf of Lynn, Drake & Co Ltd  
Chartered Accountants and Registered Auditors  
1<sup>st</sup> Floor  
34 B-D Main Street  
Moir  
BT67 0LE

**10 September 2016**

**NORTHERN IRELAND WOMEN'S AID FEDERATION LTD**  
**(COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED**  
**31 MARCH 2016**

	Notes	<u>Unrestricted</u> <u>Funds</u> £	<u>Designated</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total Funds</u> <u>2016</u> £	<u>Total Funds</u> <u>2015</u> £
<b>Incoming Resources</b>						
<b>Activities in furtherance of the Charity's objectives:</b>						
Grants Receivable	2	50,563	-	673,940	724,503	796,227
Income from charitable activities	3	46,978	-	-	46,978	49,362
<b>Activities for generating funds:</b>						
Interest receivable		102	-	-	102	92
<b>Total Incoming Resources</b>		<b>97,643</b>	<b>-</b>	<b>673,940</b>	<b>771,583</b>	<b>845,681</b>
<b>Resources Expended</b>						
<b>Costs of generating funds:</b>	5	-	-	13,241	13,241	17,384
<b>Charitable Expenditure:</b>						
Costs in furtherance of charitable objectives	4	-	-	634,412	634,412	857,377
Management and Administration of the Charity	6	10,934	-	24,673	35,607	64,635
<b>Total Resources Expended</b>		<b>10,934</b>	<b>-</b>	<b>672,326</b>	<b>683,260</b>	<b>939,396</b>
<b>Net (Outgoing)/Incoming Resources</b>						
Before Transfers		86,709	-	1,614	88,323	(93,715)
Transfer between Funds	15 & 16	(11,742)	-	11,742	-	-
<b>Net Incoming Resources for the Year</b>		<b>74,967</b>	<b>-</b>	<b>13,356</b>	<b>88,323</b>	<b>(93,715)</b>
<b>Funds Balance brought forward at 1 April 2015</b>		<b>56,436</b>	<b>80,000</b>	<b>63,089</b>	<b>199,525</b>	<b>293,240</b>
<b>Net Movement in Funds in Year to 31 March 2016</b>		<b>74,967</b>	<b>-</b>	<b>13,356</b>	<b>88,323</b>	<b>(93,715)</b>
<b>Fund Balance carried forward at 31 March 2016</b>		<b>131,403</b>	<b>80,000</b>	<b>76,445</b>	<b>287,848</b>	<b>199,525</b>

There were no recognised gains or losses other than those included in the statement of financial activities above.

The notes on page 11 to 25 form part of these financial statements.



**NORTHERN IRELAND WOMEN'S AID FEDERATION LTD  
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BALANCE SHEET AS AT 31 MARCH 2016**

	Notes	£	2016 £	£	2015 £
<b>Fixed Assets</b>					
Tangible Fixed Assets	11		53,000		53,000
<b>Current Assets</b>					
Debtors & Prepayments	12	174,264		70,934	
Bank Accounts		102,851		134,226	
Cash in Hand		311		76	
			277,426		205,236
<b>Liabilities</b>					
Amounts falling due within one year	13		(42,578)		(58,711)
<b>Net Current Assets</b>			<b>234,848</b>		<b>146,525</b>
<b>Total Assets Less Current Liabilities</b>			287,848		199,525
<b>Liabilities – Amounts falling due after more than one year</b>			-		-
<b>Net Assets</b>			<b>287,848</b>		<b>199,525</b>
<b>Represented By: Accumulated Funds</b>					
Unrestricted – General			131,403		56,436
Unrestricted – Designated	15		80,000		80,000
Restricted	16		76,445		63,089
<b>Balance at 31 March 2016</b>			<b>287,848</b>		<b>199,525</b>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Management Board on 10 September 2016 and signed on its behalf by;



**Christine Whiteman**



**Margaret McMahon**

The notes on page 11 to 25 form part of these financial statements.



**NORTHERN IRELAND WOMEN'S AID FEDERATION LTD  
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**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016**

**1. Accounting Policies**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Basis of preparing the financial statements**

The financial statements are prepared on the going concern basis.

**Cash flow Statement**

Exemption has been taken from preparing a cash flow statement on the grounds that the charitable company qualifies as a small charitable company

**Income**

- i) Grants  
Grants represented all amounts received and receivable during the year. Grants that relate to specific capital expenditure are treated as restricted income which is credited to the Statement of Financial Activities. Revenue grants are credited to the Statement of Financial Activities in the same year as the related expenditure is incurred.
- ii) Donations  
This comprises amounts received during the year.
- iii) Other Income  
This includes all other income received and receivable during the year.

**Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources. Staff costs have been allocated on a time basis.

- i) Costs in furtherance of charitable objectives  
This represents all expenditure directly attributable to charitable causes.
- ii) Costs of Generating Funds  
This includes all direct expenditure incurred on advertising and publicity as well as fundraising activities.
- iii) Management and Administration  
This includes all other expenditure not directly allocated above and a proportion of the overheads costs attributable to the management and administration of the company.
- iv) Overhead Costs  
Overhead costs arising centrally which are directly attributable to other activities of the organisation have been apportioned to those activities on appropriate bases. These bases include allocations by number of staff, by value of assets and by number of projects.

**NORTHERN IRELAND WOMEN'S AID FEDERATION LTD  
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016**

**Funds**

- i) Restricted Funds  
Restricted funds represent income received which is subject to donor-imposed conditions as to their use. Expenditure which meets the criteria is identified with the fund, together with an appropriate allocation of support and administration costs.
- ii) Unrestricted Funds  
These comprise donations and other income received or generated for the objects of the Agency without further specified purpose.
- iii) Designated Funds  
These are funds set aside by the organisation out of unrestricted funds for specific future purposes.

**Tangible Fixed Assets**

The cost of fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is calculated to write off the cost of tangible fixed assets less estimated residual value over the expected useful economic lives of the assets concerned. The annual rates and bases used for this purpose are:

Office Equipment	20% Straight Line
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**Pension Costs**

The charity operates a defined contribution scheme. Contributions are charged to the statement of financial activities in the period to which they relate.

The charity also participates in the Pensions Trust's Growth Plan which is a multi-employer pension plan. Contributions paid into the Growth Plan up to and including September 2001 were converted to defined amounts of pension payable from Normal Retirement Date. Details of the charity's obligations in relation to the Growth Plan are detailed in Note 14.