

Company registration number: 04699463

Charity registration number: 1098450

# North Devon Against Domestic Abuse Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023



**WESTCOTTS**

CHARTERED ACCOUNTANTS  
& BUSINESS ADVISERS

# **North Devon Against Domestic Abuse Limited**

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## **North Devon Against Domestic Abuse Limited**

### **Reference and Administrative Details**

<b>Trustees</b>	Susan Barber Melanie Cullen Irene Hockin Jane Stanley Joanna Morrish Karen Van-Evelingen Alison Mills Roy Tomlinson
<b>Secretary</b>	Irene Hockin

**Charity Registration Number** 1098450

**Company Registration Number** 04699463

<b>Registered Office</b>	The charity is incorporated in England and Wales. 6 Litchdon Street Barnstaple Devon EX32 8ND
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<b>Auditor</b>	Westcotts (SW) LLP 47 Boutport Street Barnstaple Devon EX31 1SQ
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## **North Devon Against Domestic Abuse Limited**

### **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2023.

#### **Structure, governance and management**

##### Constitution

The charity is constituted as a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 17 March 2003 as amended by certificate of incorporation on change of name dated 12 December 2012.

##### Organisation

The Board of Trustees administers the charity. The trustees have delegated the day-to-day management of the operations of the charity to the CEO, Susan Wallis and Hannah Ashford (20th March 2023), who is assisted in this task by the Finance Manager, Jane Howe.

##### Governance and Internal Control

Trustees and senior management continued throughout the year to give a high priority to risk management. Risks are categorised according to potential severity and their likely incidence. The levels of risks are regularly reviewed and procedures to mitigate those risks are set in place.

##### Directors and Trustees

All directors of the company are also trustees of the charity and are set out within the Legal and Administration details on page 1.

##### Trustees Appointment

The board is authorised to appoint new trustees as required to fill vacancies arising, who are known to the charity or who volunteer. The induction of new trustees includes the following matters;

- Management of meetings
- Confidentiality and conflict of interest.
- Structure of North Devon Against Domestic Abuse Limited including its constitution.
- Management and staff structure.
- Responsibilities of a charity trustee.

All new trustees are supplied a trustee pack which includes the necessary Charity Commission literature, made aware of training available and encouraged to participate, in particularly with Domestic Violence Awareness training. They are also encouraged to visit the refuge and outreach projects on a regular basis and participate in staff awaydays.

#### **Objectives and activities**

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

#### **Strategic Aims**

Strategic Aims for the charity remain aligned with the government's national strategic aims and objectives as defined in the Tackling Violence against Women & Girls Action Plan which includes;



## North Devon Against Domestic Abuse Limited

### Trustees' Report

- Preventing violence against women and girls - challenging attitudes and behaviours which foster it and intervening early to prevent it;
- Provision of services - providing adequate level of support where violence occurs;
- Partnership working - working in partnership to obtain best outcomes for victims and their families;
- Justice outcomes & risk reduction - take action to reduce the risk to women and girls who are victims of these crimes and ensure that perpetrators are brought to justice

More locally and in keeping with our Big Lottery funding we are looking for outcomes as follows:

- Women and girls who are affected by domestic abuse in North Devon are in control of their lives and enjoy lives free from violence and abuse.
- Women and girls who are affected by domestic abuse in North Devon are confident in their parenting skills and have better relationships with their children.
- Children and young people affected by domestic abuse in North Devon feel safe from abuse and the threat of abuse and understand healthy/unhealthy relationships.

And do this by:

- The provision of safe, appropriate accommodation (the foundation of our services);
- The provision of 1:1 specialist support to achieve safety from their abuser including legal, housing, financial and benefits advice;  
The support of specialist Independent Domestic Violence Advocate (IDVA) service for support in any family or civil judicial proceedings as well as the criminal courts where necessary;
- The support of specialist 1:1 counselling programmes for women & children addressing difficulties such as PTSD, low self-worth, anger and trauma recovery;
- Access to specialist mental health through facilitated pathways;  
The provision of a family intervention support team (women's support worker, counsellor and play worker) bolstering the relationship between children and their mothers and the wider world;
- Case co-ordination within refuge and then in the community giving the best possible chance of interventions being effective and providing brokerage of agency support; -
- Volunteer mentoring support in the community following relationship building in refuge;
- Personal development courses for women such as Pattern Changing and Assertiveness Training;
- Volunteer training opportunities in a retail environment in NDADA's stylish charity shops leading to increased employment opportunities;  
Service user led "coffee and chat" sessions in the community providing a voice for women into the services they need to use and a facilitated pathway for the delivery of feedback to the appropriate services;
- The provision of psycho-educational trauma recovery programmes such as Grow Together and
- Grow Together Side By Side for non-abusing parents and their children recovering from their experiences of domestic abuse.

## **North Devon Against Domestic Abuse Limited**

### **Trustees' Report**

#### **Message from the Chair**

This is my first full year as chair of trustees, a role which is a privilege to hold. This year we said good bye and thank you to our outgoing CEO Sue Wallis and welcomed Hannah Ashford to fill the void left. I have enjoyed working with Hannah to support her first 6 months in the post and am pleased to report that she is showing excellent judgement and passion for our mission. I think we are very lucky to have found her during our recruitment and look forward to continue working with her. We have also been very lucky to recruit 3 new trustees to our team. They are all passionate about supporting families affected by domestic abuse and bring a wealth of experience between them that is proving to be an excellent compliment to the existing board.

During our board meetings this year, we have introduced an opportunity to hear from a member of staff about the work they are involved in. We have anonymously heard about the struggles faced by those affected by domestic abuse, we have honoured their experiences and celebrated their achievements. I would like to thank those that have taken time out of their busy lives to share this with us. It proves invaluable in keeping us routed in our mission.

This year has been a strange one as we, like other organisations are finding a 'normal way of working for 2023'. The whole team have continued to show their amazing commitment to working with families affected by domestic abuse and ensuring that they get the support they need and deserve. As you might expect, funding continues to be a challenge and the context of ongoing cuts to public sector funding means that we see not only increasingly complex needs in our families but increased demand for us to provide an ever-wider range of services to help cover gaps elsewhere. We know how important it is to partner with local services and this is harder than ever at the moment. I want to thank everyone involved at NDADA for their massive efforts for all those affected by domestic abuse.

**Jo Gordon**

**Chair of Trustees**

# North Devon Against Domestic Abuse Limited

## Trustees' Report

### Achievements and performance 2022 -2023

#### Uncertainty after two years of restrictions

COVID restrictions were completely lifted in early 2022 but this did not change behaviour immediately. It took time for staff, volunteers and those who we support to feel confident to meet in groups. Therefore, we continued many of our services online for the remainder of 2022-2023 in response to service user feedback. However, in late 2022 and early 2023, we noticed a shift in behaviour of the majority of people wishing to return to face-to-face support. We have adjusted accordingly.

#### Referrals

NDADA has received 1054 referrals from 1st April 2022 – 31st March 2023 which is fairly consistent with 1068 referral received in the previous 12 months. We worked with 676 adults and at year end had another 53 on the waiting list. We worked with 70 children; 33 of which were within the refuge service and 37 were through the Side-by-side programme in Outreach. These figures compare to 735 adults and 143 children in the previous year, a reduction of 8% and 51% respectively. The total reduction of cases supported is around 15% and has been affected by:

- Higher levels of staff sickness in the winter of 22/23 – a pattern seen nationally and may be attributed to two winters of lockdowns/lower virus exposure.
- A return to majority face-to-face support which takes more staff time due to travelling, making refreshments etc.
- Housing/cost of living crisis meaning that families have stayed longer at the refuge and therefore less 'turnover' of clients.

It is worth noting that referrals are much higher than 2018-19 which was the last year unaffected by the pandemic.

#### Online vs Face-to-Face

It may be easy to assume that online working means for a more efficient service, however, if the clients are not engaging with online support, this makes the offering less effective. The service needs to adapt to the wishes of the service users to meet the aims of the charity, 2022-23 has shown how adaptable NDADA can be in the face of change and for this, staff, volunteers and trustees should be proud.

Best wishes,



Hannah Ashford  
Chief Executive Officer  
North Devon Against Domestic Abuse - NDADA



## **North Devon Against Domestic Abuse Limited**

### **Trustees' Report**

#### **Achievements and performance (continued)**

##### Service Provision for the Year

- Refuge accommodation for women and children escaping domestic violence and the provision of therapeutic support through various interventions (sometimes in
- Court IDVA service countywide delivered on contract to Splitz, supporting victims through the civil court system and the Family Courts
- Health IDVA service based in a clinical setting
- Mental Health IDVAs, working closely with DPT C
- Counselling for adults affected by DVA
- "Finding Your Voice" project supporting individuals not meeting the risk level for the county's commissioned DV service (Early Help)
- "Pattern Changing courses" (educational course for women who want to choose a healthier future)
  - Mentoring Project and Brighter Horizons, holistic support for victims suffering long term mental and physical health conditions following domestic abuse which;
  - Provides information to support women make informed decisions about their future
  - Reduces women's isolation by meeting other women
  - Increases understanding/ awareness of domestic abuse and the social context and dynamics of abuse.
  - Continues to hold responsibility for domestic abuse with the perpetrator not victim. Focuses on the women's strengths and capacity to heal and move forward.
  - Promotes women's dignity and respect through reflective and empathic listening and validation of their experiences. Increases self- confidence and self-esteem through boundary setting/ assertiveness activities. Provides information and/or referral to required services
  - Access to education and training through close links with local tertiary college
- Grow Together, courses for parents in support of their children who have lived in abusive households
- Side-by-Side, courses for the non- abusive parent and their children
- Specialist training for other agencies (Police, courts, children's services, health, education)
- Gender-informed Torridge Rough Sleeper project, helping women who are street attached gain support from a specialist IDVA & ISVA to help promote empowerment, safety with the aim of providing safe accommodation. In partnership with Encompass.
- Women's First Outreach post for women who face barriers accessing services, often with multiple complex needs. In partnership with encompass.
- Women's First In-reach post for IDVA support for those living in Encompass' women's supported accommodation.

## **North Devon Against Domestic Abuse Limited**

### **Trustees' Report**

#### **Achievements and performance (continued)**

##### Redesign of Women's First Project – "Brave Spaces" from April 2023

Women's First Project is now collaborating with more services. From April 2023 this project will be in partnership with Encompass Southwest, NDADA, Mind in Somerset, Colab Exeter and SAND (Surviving Abuse North Devon, FKA Survivors Alliance North Devon). This exciting project will aim to build on the 'elastic tolerance' approach by removing barriers to support for women with complex needs. The service in North Devon and Torridge will look broadly similar but there is a larger strategic aim of working towards a Women's Centre in both North Devon and Exeter. This builds on the aims of the Lottery project of working towards a Women's Centre in North Devon.

#### **What happens with our refuge and safe accommodation service?**

NDADA provides;

- Access to safe accommodation quickly, and the support/transport to get here.
- Safety planning and risk assessment.
- Time and space to make decisions about their future.
- Personalised plan of support for adults, children, and the family as a whole.
- One to one emotional and practical support.
- Advocacy and signposting.
- Partnership working with other agencies supporting the family.
- Support with housing applications.
- Financial empowerment.
- Risk reduction advice and techniques.
- Help with obtaining school placements for children.
- Access to health services who work in partnership with the refuge and understand the complexities of domestic abuse.
- An empowering environment.
- Support in establishing and healing relationships between mothers and their children, following trauma.
- Emotional support for children, both in one to one and group setting.
- Ongoing support post refuge service to ensure a smooth transition and ongoing recovery.

##### Housing Management

Two house meetings are arranged weekly with a member of staff and residents. Timings are mutually agreed to coincide with the availability for childcare. Meetings consist of house related queries and feedback from residents, requests for repairs/renewals and cleaning rotas etc and of course mediation. It is sometimes necessary to call ad-hoc house meetings at times of stress. Management of duties around stock replenishment, linen stocks, donations, and food cupboards for emergencies.

## **North Devon Against Domestic Abuse Limited**

### **Trustees' Report**

#### **Achievements and performance (continued)**

##### Refuge - what does our support look like?

Following risk assessment, fact finding and acceptance of referral, on arrival the support worker will arrange to have an initial meeting to assess the client's immediate needs. Their 1:1 support meetings will be scheduled twice per week and appointments are made for these. Where childcare is required then appointments are made when children are at school or when refuge childcare is available. Meetings with Solicitors: support workers will attend the first meeting and facilitate this introductory meeting. This can include out of county meetings.

Accompanying clients to Court proceedings - where possible this will be organized by the Solicitor representing the client and we make use of any Witness support services that may be available. Support includes sourcing childcare that may involve staff being required to work out of hours. If clients need to get to Court and childcare is needed Social Services will first be contacted where there is a Child in Need or Child Protection arrangement. Solicitors are encouraged to use refuge to visit clients if there are difficulties in attending appointments.

##### One-to-ones in refuge

We try to deliver these meetings outside of the building and with a view to a more therapeutic environment. These are mostly arranged around activities that do not incur any cost including mileage or refreshment costs. It's often a walk in the park. It may be negotiable for external appointments for the health and wellbeing of the client to happen once a month depending on their individual needs.

Staff from the Refuge have been trained to deliver Pattern Training and have been using this in their 1:1 support sessions with clients to help empower them and aid recovery.

##### Children and Young People support

Over the last few years, we have been seeing increasing needs for families in Refuge. Much of our work involves Child in Need or Child Protection. It also includes supporting CAF work and parenting support.



## **North Devon Against Domestic Abuse Limited**

### **Trustees' Report**

#### **Achievements and performance (continued)**

##### Areas of Review from last year

We have been trialling a new Out of Hours and Playworker service funded by DCC. This has had a positive impact on the day-to-day refuge staff as this means that on-call shifts overnight are now very minimal. There has been a positive outcome for residents who feel more supported with their children at key times of the day, especially in the evenings when families are dealing with children at different ages and multiple needs such as homework, bath, bedtimes, and prep for the following day such as organising school uniforms, packed lunches, breakfast etc. This has helped to reduce conflict between residents as this time of the day can be stressful and historically, they were without a staff member, meaning situations would escalate and increase the need for the on-call staff member to come in and mediate.

Devon Social Services have had high staff turnover within their teams. Families in the refuge who may have had engagement with social services in their area of risk are not always being supported by statutory services in a safe and productive way. The local authority in the area of risk holds the case and this can make it tricky for clients to be supported due to the distance. This impacts on the children's worker team as they spend a large proportion of time trying to prevent families from slipping through the net of support. In 2023/24 we need to review our referral criteria to ensure that we are not risking family's safety further by taking them away from their support networks. We also need to prioritise relationships within local social care with an aim to plan for transitions when families are resettling locally.

We have added additional resource to our Outreach CYP programmes to help keep up with the demand. Our new project worker has settled in well and is now supporting clients. As the CYP team in Outreach & Refuge has grown, it may be worth considering have one CYP team to enable peer-to-peer support and allow some respite from refuge work.

Face-to-face support has now overtaken online in terms of popularity but there is still a call for some online work. It has been helpful to have a dual offering but the take-up of online needs to be regularly reviewed to ensure adequate resource is apportioned.

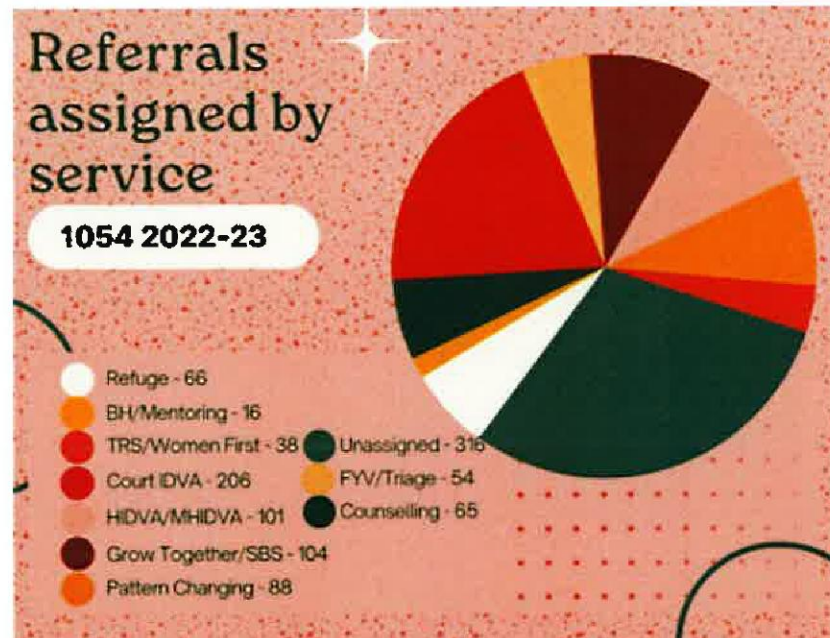


## North Devon Against Domestic Abuse Limited

### Trustees' Report

#### Achievements and performance (continued)

##### 1054 referrals



Of these referrals:

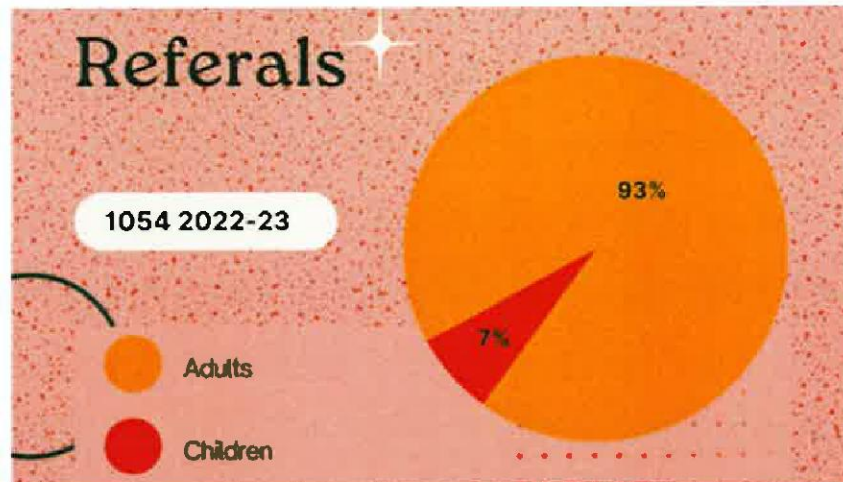
- 676 adult referrals were accepted
- 237 adult referrals were rejected
- 53 referrals were on the waiting list as of 31st March
- 14 referrals were pending as of 31st March
- 70 Children were accepted into the service
- 2 children were on the waiting list as of 31st March
- 2 children were pending as of 31st March

## North Devon Against Domestic Abuse Limited

### Trustees' Report

#### Achievements and performance (continued)

##### Referrals by service



##### Client Testimonials

###### Grow Together

*"I personally felt the course was excellent, the workbook was amazing, it gave me a real insight of better skills and knowledge of how to cope/communicate with my children and for our family as a whole. The course has made me feel I'm not alone. It has giving me lots of skills/tools in which I know will help me and my family."*

###### Side-by-side

###### Court IDVA

*"You've been my rock, and I genuinely don't know what I'd have done without you. Anyone who has you to support them are very lucky. I'll miss speaking to you, even though I'm so grateful it's all over. Thank you"*

###### Refuge

*"I cannot thank the team enough for keeping me and my kids safe during the scariest time of my life. There were times I almost went home but the staff helped me to see the bigger picture. I feel like my life is worth living now and I also feel able to meet the needs of my kids too. I am excited about the future for the first time in 13 years"*

###### Counselling

*"NDADA accepted me for counselling when other services passed me pillar to post. I was told that I was 'too complex' for Talkworks due to the abuse I faced yet the Community Mental Health Service said I did not meet the threshold for support. I seemed to be stuck in a land between services where no one wanted to help but NDADA accepted me. I had 12 sessions, all free of charge, which helped me to process the abuse I had experienced and enabled me to be kinder to myself. The support has had a really positive impact on my mental health"*

## **North Devon Against Domestic Abuse Limited**

### **Trustees' Report**

#### **Achievements and performance (continued)**

##### **Service outcomes**

###### Refuge

Around 80% of residents completed their refuge stay and moved to new safe accommodation.

Over half of residents with children reported an improvement in their parenting.

Less than 8% of residents' perpetrators were confirmed to have served or been serving a custodial sentence. There were no confirmed cases of perpetrators accessing rehabilitation via perpetrator programmes.

###### Pattern changing

64 clients completed the programme

32% reported a positive effect on their health & well-being

32% reported improved coping strategies

Almost 10% reported a reduction in symptoms of trauma and anxiety

###### Mental Health IDVA

37% reported an improvement in their perceived risk level.

32% reported an improvement in their health & wellbeing.

20% reported a positive increase in their financial situation

16% reported a positive outcome with regards to employment

###### Counselling

67.5% completed the programme.

62.5% reported an increase in their health & wellbeing.

52.5% felt better able to manage their mental health.

62.5% reported improved coping strategies

27.5% accessed further support through NDADA



# **North Devon Against Domestic Abuse Limited**

## **Trustees' Report**

### **Financial review**

#### **Financial Results**

Financial Results The enclosed consolidated accounts report a surplus of £19,063 (2022: Surplus £29,161) for the year. Total reserves as at 31 March 2023 stood at £866,633 (2022: £847,570) of which £856,153 (2022: £842,094) was unrestricted and £10,480 (2022: £5,476) was restricted.

Total income for the year has increased to £1,117,195 (2022: £890,047). This is due to new project funding of £61k in 22.23 (DCC Learning Project), and full year funding in 22.23 for National Lottery, Children In Need, SDVC Devon & MHIDVA Project versus part year funding for these projects in 21.22

#### **Reserves Policy**

A charity's free reserves are represented by its unrestricted net current assets. At 31st March 2023 NDADA had net current assets of £551,771 (2022 £520,415), of which £541,291 (2022 £514,939) was unrestricted. The group held net current assets of £564,331 (2022 £534,889), of which £553,851 (2022 £529,413) was unrestricted.

The trustees consider that the appropriate reserves policy for the charity is to aim to hold minimum reserves to six months wind up costs. Currently, this has been calculated at £522,228, therefore the Trustees consider that they are holding reserves sufficient reserves.

#### **Risk management**

The Trustees have a formal risk management process. This involves identifying the types of risk the Charity faces, prioritising them in terms of potential impact and likelihood of occurrence, and identifying means of managing or mitigating the risks and the individual or group responsible for managing each risk.

#### **Going Concern**

At the date of approving the report and accounts, there are no uncertainties about the charity's ability to continue as a going concern, and therefore the accounts have been prepared on a going concern basis.

## North Devon Against Domestic Abuse Ltd

### Trustees' Report

#### Statement of trustees' responsibilities

The trustees (who are also the directors of North Devon Against Domestic Abuse Ltd for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

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 parent charitable company and the group and of the incoming resources and application of resources, including its income and expenditure, of the charitable group 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 accounting standards, comprising FRS 102 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 parent charitable company will continue in business.

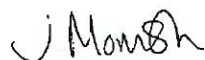
The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the parent charitable company and the group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

#### 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.

The annual report was approved by the trustees of the charity on 19.12.23 and signed on its behalf by:



Joanna Morrish  
Trustee



## **North Devon Against Domestic Abuse Limited**

### **Independent Auditor's Report to the Members of North Devon Against Domestic Abuse Limited**

#### **Opinion**

We have audited the financial statements of North Devon Against Domestic Abuse Limited (the 'charitable parent company') and its subsidiaries (the 'group') for the year ended 31 March 2023, which comprise the Consolidated Statement of Financial Activities, Consolidated Balance Sheet, , Balance Sheet, Consolidated 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 United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, 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 auditor responsibilities for the audit of the financial statements section of our report. We are independent of the group 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 group's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were 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 matters**

In the previous accounting period, the Trustees of the charity took advantage of audit exemption under s144 of the Charities Act 2011. Therefore the prior period financial statements were not subject to audit.

## **North Devon Against Domestic Abuse Limited**

### **Independent Auditor's Report to the Members of North Devon Against Domestic Abuse Limited**

#### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. 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.

In connection with our audit of the financial statements, 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 there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Opinion on other matter prescribed by the Companies Act 2006**

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

- the information given in the and Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report have been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the group and the parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the and 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 by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company 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.

#### **Responsibilities of trustees**

As explained more fully in the Statement of trustees' responsibilities (set out on page 14), the trustees 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.



## **North Devon Against Domestic Abuse Limited**

### **Independent Auditor's Report to the Members of North Devon Against Domestic Abuse Limited**

#### **Auditor 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 an auditor's report 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.

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

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience and through discussion with the trustees and other management and from inspection of the charity's regulatory correspondence. We communicated identified laws and regulations throughout our team, and remained alert to any indications of non-compliance throughout the audit.
- The charity is subject to laws and regulations that govern the preparation of the financial statements, including financial reporting legislation, and other charity legislation. The charity is also subject to many other laws and regulations where the consequences of non-compliance could have a material impact on the amounts or disclosures within the financial statements, including employment, anti-bribery and certain aspects of charity legislation.
- Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In any audit, there remains a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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

- Identify and assess the risks of material misstatement of the 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 internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

## North Devon Against Domestic Abuse Ltd

### Independent Auditor's Report to the Members of North Devon Against Domestic Abuse Ltd

- Conclude on the appropriateness of the trustees' 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 charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity 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.

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.

#### Use of our report

This report is made solely to the charitable parent company's trustees, 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 group's trustees those matters we are required to state to them in an auditor's 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 parent company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Catherine Williams FCA DChA (Senior Statutory Auditor)  
For and on behalf of Westcotts (SW) LLP,  
47 Boutport Street  
Bamstaple  
Devon  
EX31 1SQ

Date: 20<sup>th</sup> December 2023

## North Devon Against Domestic Abuse Limited

### Consolidated Statement of Financial Activities for the Year Ended 31 March 2023

#### (Including Consolidated Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<b>Income and Endowments from:</b>					
Donations and legacies	3	346,113	532,224	878,337	696,231
Other trading activities	4	229,791	-	229,791	174,350
Investment income	5	2,377	-	2,377	61
Other income	6	6,690	-	6,690	19,405
Total income		<u>584,971</u>	<u>532,224</u>	<u>1,117,195</u>	<u>890,047</u>
<b>Expenditure on:</b>					
Raising funds	7	(94,226)	-	(94,226)	(64,315)
Charitable activities	8	<u>(476,686)</u>	<u>(527,220)</u>	<u>(1,003,906)</u>	<u>(796,571)</u>
Total expenditure		<u>(570,912)</u>	<u>(527,220)</u>	<u>(1,098,132)</u>	<u>(860,886)</u>
Net income		<u>14,059</u>	<u>5,004</u>	<u>19,063</u>	<u>29,161</u>
Net movement in funds		14,059	5,004	19,063	29,161
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>842,094</u>	<u>5,476</u>	<u>847,570</u>	<u>818,409</u>
Total funds carried forward	21	<u>856,153</u>	<u>10,480</u>	<u>866,633</u>	<u>847,570</u>

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

The funds breakdown for 2022 is shown in note 21.



# North Devon Against Domestic Abuse Ltd

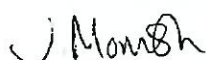
(Registration number: 4699463)

## Consolidated Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	16	302,302	312,681
<b>Current assets</b>			
Debtors	18	11,023	8,695
Cash at bank and in hand	19	570,803	539,187
		<u>581,826</u>	<u>547,882</u>
<b>Creditors: Amounts falling due within one year</b>	20	<u>(17,495)</u>	<u>(12,993)</u>
<b>Net current assets</b>		<u>564,331</u>	<u>534,889</u>
<b>Net assets</b>		<u>866,633</u>	<u>847,570</u>
<b>Funds of the group:</b>			
<b>Restricted income funds</b>			
Restricted funds		10,480	5,476
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>856,153</u>	<u>842,094</u>
<b>Total funds</b>	21	<u>866,633</u>	<u>847,570</u>

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 19 to 43 were approved by the trustees, and authorised for issue on ~~19.1.21.23~~ and signed on their behalf by:



.....  
Joanna Morrish  
Trustee

The notes on pages 23 to 43 form an integral part of these financial statements.

## North Devon Against Domestic Abuse Ltd

(Registration number: 4699463)

Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	16	302,302	312,681
Investments		1	1
		<u>302,303</u>	<u>312,682</u>
<b>Current assets</b>			
Debtors	18	10,133	7,046
Cash at bank and in hand	19	<u>553,887</u>	<u>521,996</u>
		564,020	529,042
<b>Creditors: Amounts falling due within one year</b>	20	<u>(12,249)</u>	<u>(8,627)</u>
<b>Net current assets</b>		<u>551,771</u>	<u>520,415</u>
<b>Net assets</b>		<u>854,074</u>	<u>833,097</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		10,480	5,476
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>843,594</u>	<u>827,621</u>
<b>Total funds</b>	21	<u>854,074</u>	<u>833,097</u>

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 19 to 43 were approved by the trustees, and authorised for issue on ~~9.12.2023~~ and signed on their behalf by;



Joanna Morrish  
Trustee

The notes on pages 23 to 43 form an integral part of these financial statements.

## North Devon Against Domestic Abuse Limited

### Consolidated Statement of Cash Flows for the Year Ended 31 March 2023

	Note	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Net cash income		19,063	29,161
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation	7	15,639	21,555
Investment income	5	(2,377)	(61)
Loss on disposal of tangible fixed assets		-	3,510
Loss on disposal of fixed assets held for the group's own use	10	-	(1,755)
		<u>32,325</u>	<u>52,410</u>
<b>Working capital adjustments</b>			
(Increase)/decrease in debtors	18	(2,328)	61,655
Increase in creditors	20	<u>4,502</u>	<u>4,667</u>
Net cash flows from operating activities		<u>34,499</u>	<u>118,732</u>
<b>Cash flows from investing activities</b>			
Interest receivable and similar income	5	2,377	61
Purchase of tangible fixed assets	16	<u>(5,260)</u>	<u>(133,685)</u>
Net cash flows from investing activities		<u>(2,883)</u>	<u>(133,624)</u>
Net increase/(decrease) in cash and cash equivalents		31,616	(14,892)
Cash and cash equivalents at 1 April		<u>539,187</u>	<u>554,079</u>
Cash and cash equivalents at 31 March		<u>570,803</u>	<u>539,187</u>

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

The notes on pages 23 to 43 form an integral part of these financial statements.

# **North Devon Against Domestic Abuse Limited**

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

### **1 Charity status**

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

6 Litchdon Street  
Barnstaple  
Devon  
EX32 8ND

[Authorised for issue date](#)

### **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)) (issued in October 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**

North Devon Against Domestic Abuse Limited 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.

#### **Basis of consolidation**

The consolidated financial statements consolidate the financial statements of the charity and its subsidiary undertakings drawn up to 31 March 2023.

No statement of financial activities is presented for the charity as permitted by section 408 of the Companies Act 2006. The charity made a loss after tax for the financial year of £20,977 (2022 - loss of £33,792).



## **North Devon Against Domestic Abuse Limited**

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

A subsidiary is an entity controlled by the charity. Control is achieved where the charity has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

The results of subsidiaries acquired or disposed of during the year are included in the statement of financial activities from the effective date of acquisition or up to the effective date of disposal, as appropriate. Where necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with those used by the group.

The purchase method of accounting is used to account for business combinations that result in the acquisition of subsidiaries by the group. The cost of a business combination is measured as the fair value of the assets given, equity instruments issued and liabilities incurred or assumed at the date of exchange, plus costs directly attributable to the business combination. Identifiable assets acquired and liabilities and contingent liabilities assumed in a business combination are measured initially at their fair values at the acquisition date. Any excess of the cost of the business combination over the acquirer's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities recognised is recorded as goodwill.

Inter-company transactions, balances and unrealised gains on transactions between the charity and its subsidiaries, which are related parties, are eliminated in full.

Intra-group losses are also eliminated but may indicate an impairment that requires recognition in the consolidated financial statements.

Accounting policies of subsidiaries have been changed where necessary to ensure consistency with the policies adopted by the group. Non-controlling interests in the net assets of consolidated subsidiaries are identified separately from the group's equity therein. Non-controlling interests consist of the amount of those interests at the date of the original business combination and the non-controlling shareholder's share of changes in equity since the date of the combination. Total comprehensive income is attributed to non-controlling interests even if this results in the non-controlling interests having a deficit balance.

#### **Going concern**

The trustees consider that there are no material uncertainties about the group's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the group.

Although there is a material uncertainty surrounding NDADA Trading Limited's ability to continue trading following the company receiving notice to vacate from the shop premises from which the company trades in November 2023, the Trustees do not consider that this impacts upon the going concern position of the group due to the level of the contribution to the group.

#### **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.

## **North Devon Against Domestic Abuse Limited**

### **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.

#### ***Grants receivable***

Grants are recognised when the group 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.

#### ***Investment income***

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

#### ***Expenditure***

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### ***Support costs***

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### ***Governance costs***

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.



## **North Devon Against Domestic Abuse Limited**

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

#### **Government grants**

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

#### **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 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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Freehold property	Straight line over 50 years
Children's equipment	15% straight line
Shop fittings	Straight line over the life of the lease
Motor vehicles	20% straight line
Outreach equipment	15% - 25% straight line
Refuge equipment	15% - 25% straight line

#### **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.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the group.

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.

## **North Devon Against Domestic Abuse Limited**

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

#### **Pensions and other post retirement obligations**

The group operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the group has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

#### **Financial instruments**

##### ***Classification***

Financial assets and financial liabilities are recognised when the group 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 group after deducting all of its liabilities.

##### ***Recognition and measurement***

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the group 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 group transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the group, 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.

##### ***Investments***

Investments in subsidiaries are measured at cost less impairment.



# North Devon Against Domestic Abuse Limited

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

### 3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2023 £
Donations and legacies;			
Donations	12,203	-	12,203
Gift aid reclaimed	1,367	-	1,367
Grants, including capital grants;			
Grants	332,543	532,224	864,767
	<u>346,113</u>	<u>532,224</u>	<u>878,337</u>
	Unrestricted funds General £	Restricted funds £	Total 2022 £
Donations and legacies;			
Donations	17,031	-	17,031
Gift aid reclaimed	1,657	-	1,657
Grants, including capital grants;			
Government grants	5,500	-	5,500
Grants	313,908	358,135	672,043
	<u>338,096</u>	<u>358,135</u>	<u>696,231</u>

### 4 Income from other trading activities

	Unrestricted funds General £	Total 2023 £
Retail income	108,264	108,264
Personal service charges	8,112	8,112
Fundraising events	7,994	7,994
Rents received	105,421	105,421
	<u>229,791</u>	<u>229,791</u>

# North Devon Against Domestic Abuse Limited

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

	Unrestricted funds General £	Total 2022 £
Retail income	73,421	73,421
Personal service charges	6,621	6,621
Fundraising events	8,626	8,626
Rents received	85,682	85,682
	<u>174,350</u>	<u>174,350</u>

### 5 Investment income

	Unrestricted funds General £	Total 2023 £
Interest receivable and similar income; Interest receivable on bank deposits	2,377	2,377
	<u>2,377</u>	<u>2,377</u>

	Unrestricted funds General £	Total 2022 £
Interest receivable and similar income; Interest receivable on bank deposits	61	61
	<u>61</u>	<u>61</u>

### 6 Other income

	Unrestricted funds General £	Total 2023 £
Room hire charges	2,985	2,985
Chargeable training	3,696	3,696
Other income	9	9
	<u>6,690</u>	<u>6,690</u>

# North Devon Against Domestic Abuse Limited

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

	Unrestricted funds General £	Total 2022 £
Room hire charges	8,955	8,955
Conference funding	2,563	2,563
Chargeable training	7,810	7,810
Other income	77	77
	<u>19,405</u>	<u>19,405</u>

### 7 Expenditure on raising funds

#### a) Costs of generating donations and legacies

	Note	Unrestricted funds General £	Total 2023 £
Fundraising costs		<u>552</u>	<u>552</u>

	Note	Unrestricted funds General £	Total 2022 £
Fundraising costs		<u>494</u>	<u>494</u>

#### b) Costs of trading activities

	Note	Unrestricted funds General £	Total 2023 £
Costs of goods sold		42,641	42,641
Staff costs		42,544	42,544
Allocated support costs	9	<u>8,489</u>	<u>8,489</u>
		<u>93,674</u>	<u>93,674</u>



# North Devon Against Domestic Abuse Limited

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

	Note	Unrestricted funds General £	Total 2022 £
Costs of goods sold		18,569	18,569
Staff costs		35,316	35,316
Allocated support costs	9	9,936	9,936
		<u>63,821</u>	<u>63,821</u>

### 8 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2023 £
Refuge and core activities		91,517	216,116	307,633
Depreciation, amortisation and other similar costs		15,638	-	15,638
Staff costs		361,156	311,104	672,260
Allocated support costs	9	191	-	191
Governance costs	9	8,184	-	8,184
		<u>476,686</u>	<u>527,220</u>	<u>1,003,906</u>

	Note	Unrestricted funds General £	Restricted funds £	Total 2022 £
Refuge and core activities		90,957	126,688	217,645
Depreciation, amortisation and other similar costs		17,594	5,716	23,310
Staff costs		298,799	254,000	552,799
Allocated support costs	9	193	-	193
Governance costs	9	2,624	-	2,624
		<u>410,167</u>	<u>386,404</u>	<u>796,571</u>

	Activity undertaken directly £	Activity support costs £	2023 £
Refuge and core activities	<u>955,921</u>	<u>39,801</u>	<u>995,722</u>
	Activity undertaken directly £	Activity support costs £	2022 £
Refuge and core activities	<u>753,925</u>	<u>38,267</u>	<u>792,192</u>

## North Devon Against Domestic Abuse Limited

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

In addition to the expenditure analysed above, there are also governance costs of £8,184 (2022 - £2,624) which relate directly to charitable activities. See note 9 for further details.

#### 9 Analysis of governance and support costs

##### Support costs allocated to raising funds

	Finance costs £	Information technology £	Premise costs £	Other support costs £	Total funds £
Costs of trading activities	2,412	10	5,920	147	8,489
<b>Total for 2023</b>	<b>2,412</b>	<b>10</b>	<b>5,920</b>	<b>147</b>	<b>8,489</b>
<b>Total for 2022</b>	<b>1,820</b>	<b>1,943</b>	<b>5,037</b>	<b>1,136</b>	<b>9,936</b>

##### Support costs allocated to charitable activities

	Finance costs £	Staff costs £	Total funds £
Refuge and core activities	191	39,610	39,801
<b>Total for 2022</b>	<b>193</b>	<b>38,074</b>	<b>38,267</b>

##### Governance costs

	Unrestricted funds General £	Total 2023 £
Audit fees		
Audit of the financial statements	6,144	6,144
Other fees paid to auditors	2,040	2,040
	<b>8,184</b>	<b>8,184</b>
	Unrestricted funds General £	Total 2022 £
Independent examiner fees		
Examination of the financial statements	1,920	1,920
Other fees paid to examiners	704	704
	<b>2,624</b>	<b>2,624</b>

## North Devon Against Domestic Abuse Limited

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

#### 10 Net incoming/outgoing resources

Net incoming resources for the year include:

	2023 £	2022 £
Audit fees	6,144	-
Loss on disposal of fixed assets held for the group's own use	-	1,755
Depreciation of fixed assets	15,638	21,555

#### 11 Trustees remuneration and expenses

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

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

#### 12 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
<b>Staff costs during the year were:</b>		
Wages and salaries	634,838	522,832
Social security costs	55,715	44,028
Pension costs	24,251	21,255
	<u>714,804</u>	<u>588,115</u>

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

	2023 No	2022 No
Refuge and core activities	<u>22</u>	<u>18</u>

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



## North Devon Against Domestic Abuse Limited

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

#### 13 Independent examiner's remuneration

	2022 £
Examination of the financial statements	1,920
<b>Other fees to examiners</b>	
All other services	704

#### 14 Auditors' remuneration

	2023 £
Audit of the financial statements	6,144
<b>Other fees to auditors</b>	
All other non-audit services	2,040

#### 15 Taxation

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

# North Devon Against Domestic Abuse Limited

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

### 16 Tangible fixed assets

#### Group and Charity

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Plant and machinery £	Refuge equipment £	Total £
<b>Cost</b>						
At 1 April 2022	376,144	74,447	28,577	734	25,225	505,127
Additions	-	5,260	-	-	-	5,260
Disposals	-	(37,684)	-	(734)	(18,567)	(56,985)
At 31 March 2023	<u>376,144</u>	<u>42,023</u>	<u>28,577</u>	<u>-</u>	<u>6,658</u>	<u>453,402</u>
<b>Depreciation</b>						
At 1 April 2022	80,903	60,511	28,577	734	21,721	192,446
Charge for the year	7,523	7,117	-	-	999	15,639
Eliminated on disposals	-	(37,684)	-	(734)	(18,567)	(56,985)
At 31 March 2023	<u>88,426</u>	<u>29,944</u>	<u>28,577</u>	<u>-</u>	<u>4,153</u>	<u>151,100</u>
<b>Net book value</b>						
At 31 March 2023	<u>287,718</u>	<u>12,079</u>	<u>-</u>	<u>-</u>	<u>2,505</u>	<u>302,302</u>
At 31 March 2022	<u>295,241</u>	<u>13,936</u>	<u>-</u>	<u>-</u>	<u>3,504</u>	<u>312,681</u>

### 17 Fixed asset investments

#### Charity

#### Shares in group undertakings and participating interests

	Subsidiary undertakings £	Total £
<b>Cost</b>		
At 1 April 2022	<u>1</u>	<u>1</u>
At 31 March 2023	<u>1</u>	<u>1</u>
<b>Net book value</b>		
At 31 March 2023	<u>1</u>	<u>1</u>
At 31 March 2022	<u>1</u>	<u>1</u>

#### Details of undertakings

## North Devon Against Domestic Abuse Limited

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

Details of the investments in which the charity holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Country of incorporation	Holding	Proportion of voting rights and shares held		Principal activity
			2023	2022	
Subsidiary undertakings					
NDADA Trading Limited	England and Wales	Ordinary shares	100%	100%	Operation of a dress agency

#### 18 Debtors

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Trade debtors	812	812	-	-
Prepayments	8,506	6,741	8,428	6,651
Other debtors	1,705	1,142	1,705	395
	<u>11,023</u>	<u>8,695</u>	<u>10,133</u>	<u>7,046</u>

#### 19 Cash and cash equivalents

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Cash at bank	<u>570,803</u>	<u>539,187</u>	<u>553,887</u>	<u>521,996</u>

#### 20 Creditors: amounts falling due within one year

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Trade creditors	2,839	3,317	-	-
Due to group undertakings	-	-	1	1
Accruals	<u>14,656</u>	<u>9,676</u>	<u>12,248</u>	<u>8,626</u>
	<u>17,495</u>	<u>12,993</u>	<u>12,249</u>	<u>8,627</u>



# North Devon Against Domestic Abuse Limited

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

### 21 Funds

#### Group

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>				
<i><b>General</b></i>				
General funds	333,683	584,971	(563,389)	355,265
Freehold Property Fund	295,241	-	(7,523)	287,718
DCLG Grant Fund	37,573	-	-	37,573
Designated for future use	175,597	-	-	175,597
	<u>842,094</u>	<u>584,971</u>	<u>(570,912)</u>	<u>856,153</u>
<b>Restricted funds</b>				
Health IDVA (North Devon)	-	40,000	(40,000)	-
SDVC IDVA (North Devon)	-	35,000	(35,000)	-
SDVC IDVA (South Devon)	-	35,000	(35,000)	-
SDVC Devonwide	-	45,000	(45,000)	-
DCC MHIDVA Project	-	129,420	(129,420)	-
Standard Risk Service	-	15,000	(15,000)	-
The National Lottery	7,938	86,577	(87,238)	7,277
Children In Need	(3,437)	36,314	(30,132)	2,745
NDC - Survival Bags	500	-	(285)	215
Specific Grants	178	784	(783)	179
Circle fund	297	5,000	(5,233)	64
DCC Learning Package	-	61,000	(61,000)	-
Women First & Torridge Rough Sleepers	-	43,129	(43,129)	-
	<u>5,476</u>	<u>532,224</u>	<u>(527,220)</u>	<u>10,480</u>
<b>Total funds</b>	<u>847,570</u>	<u>1,117,195</u>	<u>(1,098,132)</u>	<u>866,633</u>

# North Devon Against Domestic Abuse Limited

## 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 £
<b>Unrestricted funds</b>					
<i>General</i>					
General funds	298,947	531,912	(467,176)	(30,000)	333,683
Freehold Property Fund	172,547	-	(7,306)	130,000	295,241
DCLG Grant Fund	37,573	-	-	-	37,573
Designated for future use	175,597	-	-	-	175,597
	<u>684,664</u>	<u>531,912</u>	<u>(474,482)</u>	<u>100,000</u>	<u>842,094</u>
<b>Restricted funds</b>					
Health IDVA (North Devon)	-	40,000	(40,000)	-	-
SDVC IDVA (North Devon)	-	35,000	(35,000)	-	-
SDVC IDVA (South Devon)	-	35,000	(35,000)	-	-
SDVC Devonwide	18,750	22,000	(40,750)	-	-
DCC MHIDVA Project	-	110,070	(110,070)	-	-
Standard Risk Service	-	15,000	(15,000)	-	-
The National Lottery	1,423	42,855	(36,340)	-	7,938
The National Lottery (Asset)	5,717	-	(5,717)	-	-
Children In Need	-	24,098	(27,535)	-	(3,437)
NDC - Survival Bags	1,085	-	(585)	-	500
Refuge	6,620	30,255	(36,875)	-	-
Specific Grants	150	1,357	(1,329)	-	178
Mr B Mills Legacy Donation	100,000	-	-	(100,000)	-
Circle fund	-	2,500	(2,203)	-	297
	<u>133,745</u>	<u>358,135</u>	<u>(386,404)</u>	<u>(100,000)</u>	<u>5,476</u>
<b>Total funds</b>	<u>818,409</u>	<u>890,047</u>	<u>(860,886)</u>	<u>-</u>	<u>847,570</u>

# North Devon Against Domestic Abuse Limited

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

### Charity

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>				
<b>General</b>				
General funds	319,210	491,171	(467,675)	342,706
Freehold Property Fund	295,241	-	(7,523)	287,718
DCLG Grant Fund	37,573	-	-	37,573
Designated for future use	175,597	-	-	175,597
	<u>827,621</u>	<u>491,171</u>	<u>(475,198)</u>	<u>843,594</u>
<b>Restricted funds</b>				
Health IDVA (North Devon)	-	40,000	(40,000)	-
SDVC IDVA (North Devon)	-	35,000	(35,000)	-
SDVC IDVA (South Devon)	-	35,000	(35,000)	-
SDVC Devonwide	-	45,000	(45,000)	-
DCC MHIDVA Project	-	129,420	(129,420)	-
Standard Risk Service	-	15,000	(15,000)	-
The National Lottery	7,938	86,577	(87,238)	7,277
Children In Need	(3,437)	36,314	(30,132)	2,745
NDC - Survival Bags	500	-	(285)	215
Specific Grants	178	784	(783)	179
Circle fund	297	5,000	(5,233)	64
DCC Learning Package	-	61,000	(61,000)	-
Women First & Torridge	-	-	-	-
Rough Sleepers	-	43,129	(43,129)	-
	<u>5,476</u>	<u>532,224</u>	<u>(527,220)</u>	<u>10,480</u>
<b>Total funds</b>	<u>833,097</u>	<u>1,023,395</u>	<u>(1,002,418)</u>	<u>854,074</u>

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>					
<b>General</b>					
General funds	279,843	472,018	(402,651)	(30,000)	319,210
Freehold Property Fund	172,547	-	(7,306)	130,000	295,241
DCLG Grant Fund	37,573	-	-	-	37,573
Designated for future use	175,597	-	-	-	175,597
	<u>665,560</u>	<u>472,018</u>	<u>(409,957)</u>	<u>100,000</u>	<u>827,621</u>



# North Devon Against Domestic Abuse Limited

## 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 £
<b>Restricted funds</b>					
Health IDVA (North Devon)	-	40,000	(40,000)	-	-
SDVC IDVA (North Devon)	-	35,000	(35,000)	-	-
SDVC IDVA (South Devon)	-	35,000	(35,000)	-	-
SDVC Devonwide	18,750	22,000	(40,750)	-	-
DCC MHIDVA Project	-	110,070	(110,070)	-	-
Standard Risk Service	-	15,000	(15,000)	-	-
The National Lottery	1,423	42,855	(36,340)	-	7,938
The National Lottery (Asset)	5,717	-	(5,717)	-	-
Children In Need	-	24,098	(27,535)	-	(3,437)
NDC - Survival Bags	1,085	-	(585)	-	500
Refuge	6,620	30,255	(36,875)	-	-
Specific Grants	150	1,357	(1,329)	-	178
Mr B Mills Legacy Donation	100,000	-	-	(100,000)	-
Circle fund	-	2,500	(2,203)	-	297
	<u>133,745</u>	<u>358,135</u>	<u>(386,404)</u>	<u>(100,000)</u>	<u>5,476</u>
<b>Total funds</b>	<u>799,305</u>	<u>830,153</u>	<u>(796,361)</u>	<u>-</u>	<u>833,097</u>

## **North Devon Against Domestic Abuse Limited**

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

The specific purposes for which the funds are to be applied are as follows:

#### **Unrestricted funds**

General funds represent the Charity's reserves that are free to be used for whatever purposes deemed necessary by the trustees in connection with the running of the charity.

The freehold property designated funds represents the book value of freehold property included within unrestricted funds.

The DCLG grant designated funds represent the reserves that have been set aside in respect to specific fundraising and business development activities as a result of the overall unrestricted DCLG grants received. Where funds granted have been provided for core activities, these have been transferred to unrestricted funds.

Designated for future use designated funds represent funds that have been set aside for the acquisition of property and future service delivery.

#### **Restricted funds**

The Health IDVA is funded by North Devon Healthcare Trust. This role, being available to victims within acute health services, is now part of the delivery of health's obligatory safeguarding training for practitioners.

The SDVC IDVA's are funded by the Devon County Council Public Health to support victims through the criminal justice system.

The Mental Health IDVA (MHIDVA) Project is funded by DCC. The grant awarded is to retain and increase the number of Mental Health IDVA posts to expand service capacity.

The Standard Risk Service is funded by Victim Support Devon & Cornwall and serves to deliver victim support services under the Finding Your Voice Project.

The National Lottery fund grant was awarded over a three year period starting in 2021. This funding is for 1.5 FTE mentoring roles and some wraparound interventions management. The project aim is to identify and support older people experiencing domestic abuse and provide a mentoring recovery service.

The Children in Need grant was awarded over a three year period starting in 2021. It funds the provision of therapeutic support to children and young people suffering from the effects of domestic abuse.

The Women First & Torridge Rough Sleeper funding provides both outreach and in-reach support to prevent rough sleeping and sustain recovery.

The Survival Bags fund was granted by North Devon Council to provide Devon-wide emergency supplies for victims of domestic abuse.

# North Devon Against Domestic Abuse Limited

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

### 22 Analysis of net assets between funds

#### Group

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
Tangible fixed assets	302,302	-	302,302
Current assets	571,347	10,480	581,827
Current liabilities	(17,496)	-	(17,496)
Total net assets	856,153	10,480	866,633
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Tangible fixed assets	312,681	-	312,681
Current assets	542,407	5,476	547,883
Current liabilities	(12,994)	-	(12,994)
Total net assets	842,094	5,476	847,570

#### Charity

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
Tangible fixed assets	302,302	-	302,302
Fixed asset investments	1	-	1
Current assets	553,540	10,480	564,020
Current liabilities	(12,249)	-	(12,249)
Total net assets	843,594	10,480	854,074
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Tangible fixed assets	312,681	-	312,681
Fixed asset investments	1	-	1
Current assets	523,566	5,476	529,042
Current liabilities	(8,627)	-	(8,627)
Total net assets	827,621	5,476	833,097



## **North Devon Against Domestic Abuse Limited**

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

#### **23 Related party transactions**

##### **Group and Charity**

During the year the charity received funding totalling £43,129 from Encompass Southwest, Irene Hockin is a Trustee of both charities.