

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 2024



North Devon Against Domestic Abuse Limited

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North Devon Against Domestic Abuse Limited

Reference and Administrative Details

Trustees:	Susan Barber
	Melanie Cullen
	Irene Hockin
	Jane Stanley
	Joanna Morrish
	Karen Van-Evelingen (appointed 26 May 2023)
	Alison Mills (appointed 26 May 2023)
	Roy Tomlinson (appointed 26 May 2023)
Charity Registration Number	1098450
Company Registration Number	04699463
Registered Office	The charity is incorporated in England and Wales.
	6 Litchdon Street
	Barnstaple
	EX32 8ND
Auditor	Westcotts (SW) LLP
	47 Boutport Street
	Barnstaple
	Devon
	EX31 1SQ

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 2024.

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, Hannah Ashford, 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 adults such as the Empowerment After Domestic Abuse Course;
- Volunteer training 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 Side By Side for non-abusing parents and their children recovering from their experiences of domestic abuse.

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Trustees' Report

Message from the Chair

This is my second year as chair of trustees and my fifth as a trustee, a role which is a privilege to hold. It will be my last as I will be stepping down and we will be recruiting for a new trustee who would like to step into the role of Chair over the coming months.

The charity has delivered some important and impactful work again this year and the staff at NDADA are incredible. They 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. I want to thank every one of them.

As usual, funding is expected to be a challenge next year. As a small charity we are used to these challenges and we support the CEO, Hannah in her efforts to bid for additional monies to support our work. This has included working to build an important alliance with other charities to bid for a 5+ year tender from Devon County Council. Working with other services is crucial if we are to provide a holistic service for families affected by domestic abuse.

This year we made the difficult decision to close our charity shop, Relove. I would like to thank the shop manager, Alessia for all her hard work over many years and wish her all the very best for the future.

I have enjoyed working with Hannah this year and am pleased to report that she continues to show excellent judgement, a passion for our mission, effective fundraising skills and an ability to build meaningful partnerships with other CEO's and services which are all important skills. I would like to thank her for all her hard work and commitment.

I would like to thank our trustees including our newest ones, between them they bring a wealth of experience that is proving to be an excellent complement to the existing board. Trustees bring an essential balance to the governance of our charity. They give their time freely and they are all passionate about supporting families affected by domestic abuse.

During our board meetings this year, we have continued to hear from members 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.

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. 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 2023 -2024

Message from the CEO

Spring Forward!

Spring was the perfect time for the start of a new journey for NDADA. I feel incredibly honoured to be NDADA's new CEO and with a new emphasis from central and local government on Domestic Abuse support in safe accommodation, NDADA had new opportunities for reflection, growth and change.

Relove

Relove was a significant challenge in 2023-24. The shop encountered economic difficulties and had managed to survive through a free rental agreement. Although revising the commission structure improved income, the charity decided against signing a three-year lease after receiving notice on the (free) premises, due to the marginal income.

New opportunities

In 2023-24, NDADA launched four new projects to expand its support. These initiatives will enhance aid to those in need and contribute to the Devon Domestic Abuse Strategy and Needs Assessment by Devon County Council.

Referrals

NDADA received 1161 referrals from 1st April 2023 to 31st March 2024, a 10% increase from the 1054 referrals in the previous 12 months. We worked with 854 adults, 54% of whom had children. We worked with 106 children; 53 were within the refuge service, 2 were in the resettlement programme, 4 through Grow Together, and 47 through the Side-by-side programme. These figures compare to 676 adults & 70 children in the previous year, an increase of 25% and 50%, respectively. The total increase of cases is 28% and can be attributed to:

- A new housing triage service with high uptake.
- A nationwide increase in reporting domestic abuse.
- More capacity added to children's work in Outreach.
- Increased visibility in the community.
- Enhanced partnership working.

This year has been a positive year, ending with the knowledge that 2024-25 will have even more opportunity with the Devon-wide Domestic Abuse contract going out to Tender in quarter one.

Best wishes,



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

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Trustees' Report

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 partnership with others) to help families cope, recover and move on.
- Dispersed properties for refuge provision.
- Court IDVA service countywide delivered on contract to FearFree, 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
- Counselling for adults affected by DA supported by volunteer and student counsellors
- "Finding Your Voice" project supporting individuals not meeting the risk level for the county's commissioned DV service (Early Help
- "Empowerment course" (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)
- Housing triage through NDC
- "Staying put" Housing IDVA to enable people to stay in their homes.
- Suicide Prevention IDVA's funded by the DHSC who will be colocated in North Devon & Exeter hospitals.
- Brave Spaces (see below)

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

Women's First Project is expanding its collaborations with additional services. As of April 2023, this project will partner with Encompass Southwest, NDADA, Mind in Somerset, Colab Exeter, and SAND (Surviving Abuse North Devon, formerly known as Survivors Alliance North Devon). This initiative aims to build on the 'elastic tolerance' approach by eliminating barriers to support for women with complex needs. While the service in North Devon and Torridge will maintain a similar framework, there is a broader strategic objective to establish a Women's Centre in both North Devon and Exeter. This effort aligns with the goals of the Lottery project, which seeks to create a Women's Centre in North Devon.

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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.
- Triage within North Devon Council Housing for those at risk of homelessness due to DA (new as of April 2023)
- Support to stay in their own home. (New as of February 2023)
- DA Support to those with multiple adverse experiencing alongside Encompass Southwest supported accommodation (New as of April 2023)

Housing Management

Weekly house meetings are held with staff and residents, scheduled based on childcare availability. These meetings address house queries, feedback, repair requests, cleaning schedules, and mediation. Occasionally, ad-hoc meetings are needed during stressful times. Duties include managing stock replenishment, linen stocks, donations, and emergency food supplies.

Refuge - what does our support look like?

Upon conducting a risk assessment, fact-finding, and accepting a referral, the support worker will arrange an initial meeting to evaluate the client's immediate needs upon their arrival. One-on-one support sessions will be scheduled as needed, with appointments set accordingly. If childcare is necessary, appointments will be arranged during school hours or when childcare services at the refuge are available. For meetings with solicitors, support workers will attend the initial meeting to facilitate the introduction. This may include meetings held outside of the county.

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Accompanying clients to court proceedings will be organized by the solicitor representing the client whenever possible, and we will utilize any available witness support services. This support includes arranging childcare, which may require staff to work outside of regular hours. When clients need to attend court and require childcare, Social Services will be contacted if there is a Child in Need or Child Protection arrangement. Solicitors are encouraged to visit clients in their refuge if there are challenges in attending appointments.

One-to-ones in refuge

We aim to hold meetings outside in a therapeutic setting, often taking walks in the park to avoid costs like mileage or refreshments. External appointments for client health and wellbeing can be arranged monthly based on individual needs.

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. Therefore, in 2023 we revised our referral process to ensure a more comprehensive view of child protection needs are sought, this enables better partnership working and a more coordinated multi-agency response.

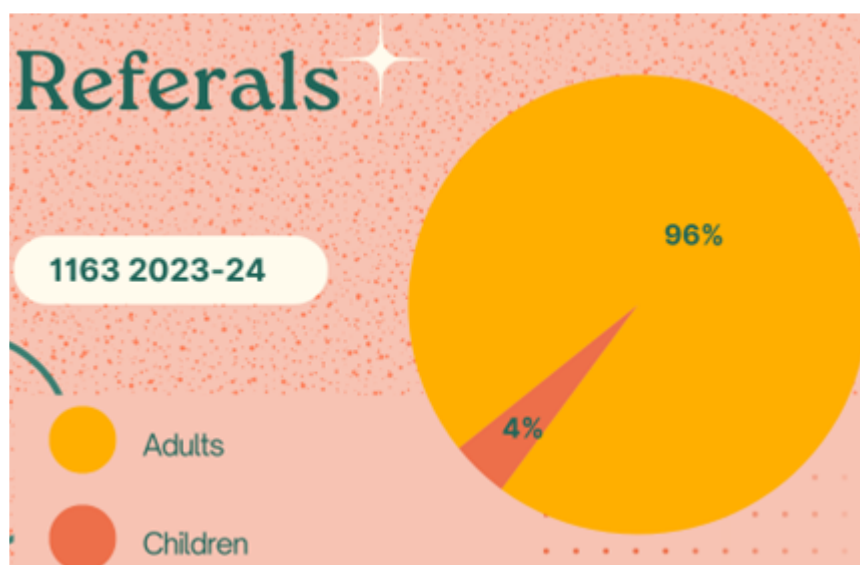
We offer Grow Together and Side by Side courses for non-abusive parents, and their children who live in Northern Devon to enable recovery after DA.

Areas of Review from last year

The Out of Hours provision and working hours have helped to reduce cleaning and changeover tasks for the day team. However, the structure requires review to ensure that the benefits are greater than the potential drawbacks of having two teams within one service.

The charity has conducted reviews of roles to try and ensure all projects are funded to reduce the burden on the charities core funding and reserves.

1163 referrals (+10% from 22/23)



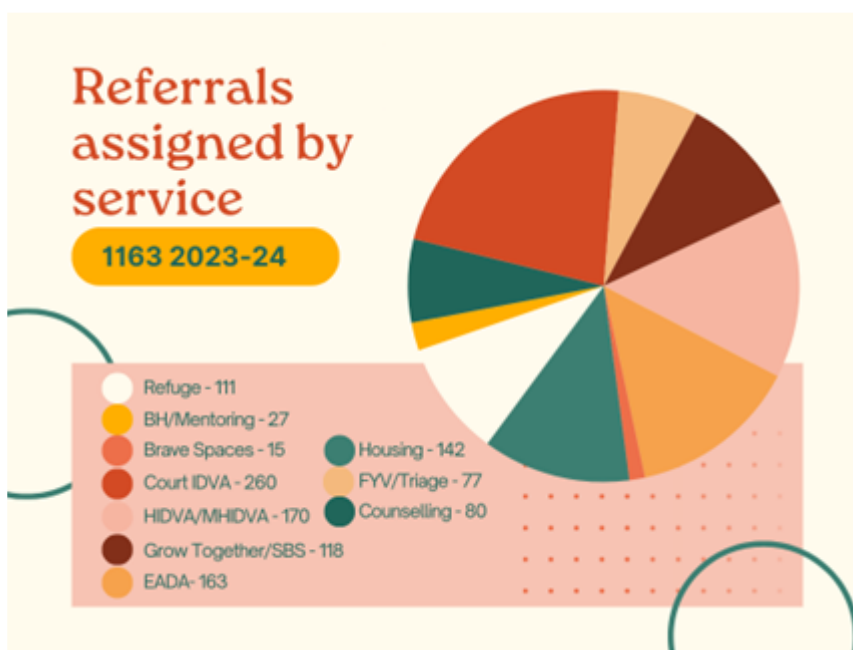
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Of these referrals:

- adult referrals were accepted (+21% from 22/23)
- 225 adult referrals were rejected (-5% from 22/23)
- 66 referrals were on the waiting list as of 31st March (+25% from 22/23)
- 8 referrals were pending as of 31st March (-43% from 22/23)
- 106 Children were accepted into the service (+50% from 22/23)

Referrals by service



Service outcomes:

Clients are asked to share how they are feeling before, during and after service provision. The following is data from clients at the end of their NDADA journey.

- 60% of clients participating reported an increase in feelings of safety
- 75% of clients participating reported an increase in confidence
- 70% of clients participating reported an increase in feeling good about themselves
- 60% of clients participating reported they had been feeling closer to other people
- 55% of clients participating reported they had improved coping mechanisms
- 70% of clients participating reported increase feelings of autonomy
- 90% of clients participating reported they are better able to recognise signs of abusive behaviour
- 90% of clients participating reported they feel more comfortable asking for help
- 89% of clients participating reported they felt they now have stronger support networks
- 85% of clients participating reported they were clear the abuse was not their fault
- 80% of clients participating reported they felt more confident in their parenting skills
- 80% of clients participating reported they understood the impact of the abuse on their child/ren

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Data limitations exist as some services are more diligent in completing these forms. Practitioners working with individuals for extended periods are more likely to complete the evaluation questions compared to those involved in short-term interventions. Similarly, one-on-one support practitioners are more consistent in completing evaluations than those providing group support. Clients requiring longer-term interventions often present more complex cases, which may result in lower scores compared to those needing short-term support. Improved data collection practices will enable NDADA to gain a more representative understanding of the interventions they provide.

Client Testimonials

Mental Health IDVA

"you're the only one who really listens, or who cares, if it wasn't for you, I might not still be here"

"you are the only person who seems to understand, I am finally being listened to"

"without your support I would never have had the courage to stand up for myself or go to Pattern Changing".

"I felt I was going mad, but you listened and understood my mental health condition and how he is making it worse"

Court IDVA

"As Magistrates we are exceptionally grateful for all the tremendous work NDADA does within our Court work, and beyond"

"I just want to say a big big thank you for all your help and support you have given me over the past 2 and a half years. I don't know what I would have done without you it's been so hard and a long process but I got there. I did it. It's all over, new start and I'm so happy and that you were with me through it all. If I stressed I can phone you for help or if I needed help with statements for court you helped me and I will never forget it...I couldn't have done it without your support so big big thank you again".

Refuge

Poem written by ex-resident as a leaving gift:

*"In shadows cast by fear and pain, where refuge sought, hope begins to reign,
NDADA's women, strong & kind, a haven for hearts troubled and confined,
Amidst a storm, a guiding light, Support Workers, Warriors in the night,
Shoulder's sturdy where tears may fall, they lift you up, hear your silent call,
With open arms, a sanctuary found, in NDADA's embrace, Love is unbound.
For you and yours, they stand so tall. Through hardships faced, they never let you fall,
In unity, they lend their voice, to those who struggle, left without a choice,
Champions for the silence breaking free, NDADA's strength empowers like the sea,
In refuge's haven, a resilient bloom, they nurture healing dispelling gloom>*

*For every women beacon they provide, NDADA's grace a constant guide,
To the women who selflessly weave, threads of hope for those who grieve,
In the tapestry of courage brightly spin, NDADA's love, a poem yet unsung."*

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Staying Put Project

"Kxxx has been a bit of a life saver for me. I contacted NDADA after a turbulent time with my ex husband and fear that he would enter my house when I did not want him to.

She swiftly aided in meeting me, listening to my fears and providing me with a doorbell with a camera. This simple bit of equipment provided me with the reassurance I needed to feel I had some control back, which lowered my stress levels tremendously.

But the biggest thing that helped was Kxxx's listening ear and her validation of my experience of domestic abuse. Even though my story wasn't as traumatic as others she helped me to validate my own story and by doing so this enabled my own healing process and continue my everyday activities. So, thank you Kxxx, you do so much good."

Housing Triage:

*"Hi Sxxx I just want to start by saying a massive thank you for everything you have done and tried to do for ***** and myself and even the dog over the Christmas holidays everything became so much to deal with being in Devon and we have moved back into our property in ***** I don't think I'd have lasted as long as I did in Devon without having you in my corner my fight for a place of my own was becoming less exciting and possible and more stressful and upsetting it was a difficult decision to make but for my own peace of mind, and for ***** stability and upbringing I felt it was the best decision to make for us right now"*

Financial review

Financial Results

Financial Results The enclosed consolidated accounts report a surplus of £18,738 (2023: Surplus £19,063) for the year. Total reserves as at 31 March 2024 stood at £885,371 (2023: £866,633) of which £859,385 (2023: £856,153) was unrestricted and £25,986 (2023: £10,480) was restricted.

Total income for the year has increased to £1,146,226 (2023: £1,117,195). This is due to a £22,700 cost of living uplift received in 23.24 from The National Lottery, new project funding received for Triage worker, Housing IDVA with Client Support fund, and Suicide Prevention IDVAs, totalling £76,401, whilst the DCC Learning Project funding from the previous year was not available for the 23.24 year, (£61,000). Other income changes included a fixed asset sale in 23.24 of £17,000, bank interest received increased by £8,000 whilst donations received were less than the previous year, by (£4,400).

Reserves Policy

A charity's free reserves are represented by its unrestricted net current assets. On 31st March 2024 NDADA had net current assets of £597,736 (2023 £564,331), of which £571,750 (2023 £553,851) 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 £588,940, therefore the Trustees consider that they are holding sufficient reserves.

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Trustees' Report

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.

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Trustees' Report

Statement of trustees' responsibilities

The trustees (who are also the directors of North Devon Against Domestic Abuse Limited 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.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 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 2024, 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 2024 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 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.

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

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 and 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 13), 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 Limited

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

- 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, Statutory Auditor

47 Boutport Street
Barnstaple
Devon
EX31 1SQ

Date:.....

North Devon Against Domestic Abuse Limited

Consolidated Statement of Financial Activities for the Year Ended 31 March 2024

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

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	3	347,500	561,995	909,495	878,337
Other trading activities	4	198,004	-	198,004	229,791
Investment income	5	10,567	-	10,567	2,377
Other income	6	28,160	-	28,160	6,690
Total income		<u>584,231</u>	<u>561,995</u>	<u>1,146,226</u>	<u>1,117,195</u>
Expenditure on:					
Raising funds	7	(78,350)	-	(78,350)	(94,226)
Charitable activities	8	<u>(502,649)</u>	<u>(546,489)</u>	<u>(1,049,138)</u>	<u>(1,003,906)</u>
Total expenditure		<u>(580,999)</u>	<u>(546,489)</u>	<u>(1,127,488)</u>	<u>(1,098,132)</u>
Net income		<u>3,232</u>	<u>15,506</u>	<u>18,738</u>	<u>19,063</u>
Net movement in funds		3,232	15,506	18,738	19,063
Reconciliation of funds					
Total funds brought forward		<u>856,153</u>	<u>10,480</u>	<u>866,633</u>	<u>847,570</u>
Total funds carried forward	22	<u><u>859,385</u></u>	<u><u>25,986</u></u>	<u><u>885,371</u></u>	<u><u>866,633</u></u>

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

The funds breakdown for 2023 is shown in note 22.

The notes on pages 22 to 42 form an integral part of these financial statements.

North Devon Against Domestic Abuse Limited

(Registration number: 04699463)

Consolidated Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	16	287,635	302,302
Current assets			
Debtors	18	46,148	11,023
Cash at bank and in hand	19	<u>561,775</u>	<u>570,803</u>
		607,923	581,826
Creditors: Amounts falling due within one year	20	<u>(10,187)</u>	<u>(17,495)</u>
Net current assets		<u>597,736</u>	<u>564,331</u>
Net assets		<u>885,371</u>	<u>866,633</u>
Funds of the group:			
Restricted income funds			
Restricted funds		25,986	10,480
Unrestricted income funds			
Unrestricted funds		<u>859,385</u>	<u>856,153</u>
Total funds	22	<u>885,371</u>	<u>866,633</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 18 to 42 were approved by the trustees, and authorised for issue on and signed on their behalf by:

.....
Joanna Morrish
Trustee

The notes on pages 22 to 42 form an integral part of these financial statements.

North Devon Against Domestic Abuse Limited

(Registration number: 04699463)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	16	287,635	302,302
Investments		<u>1</u>	<u>1</u>
		<u>287,636</u>	<u>302,303</u>
Current assets			
Debtors	18	46,148	10,133
Cash at bank and in hand	19	<u>561,574</u>	<u>553,887</u>
		607,722	564,020
Creditors: Amounts falling due within one year	20	<u>(8,255)</u>	<u>(12,249)</u>
Net current assets		<u>599,467</u>	<u>551,771</u>
Net assets		<u>887,103</u>	<u>854,074</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		25,986	10,480
Unrestricted income funds			
Unrestricted funds		<u>861,117</u>	<u>843,594</u>
Total funds	22	<u>887,103</u>	<u>854,074</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 18 to 42 were approved by the trustees, and authorised for issue on and signed on their behalf by:

.....
Joanna Morrish
Trustee

The notes on pages 22 to 42 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 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash income		18,738	19,063
Adjustments to cash flows from non-cash items			
Depreciation	7	15,193	15,639
Investment income	5	(10,567)	(2,377)
Profit on disposal of tangible fixed assets		(17,000)	-
		<u>6,364</u>	<u>32,325</u>
Working capital adjustments			
Increase in debtors	18	(35,125)	(2,328)
(Decrease)/increase in creditors	20	<u>(7,308)</u>	<u>4,502</u>
Net cash flows from operating activities		<u>(36,069)</u>	<u>34,499</u>
Cash flows from investing activities			
Interest receivable and similar income	5	10,567	2,377
Purchase of tangible fixed assets	16	(526)	(5,260)
Sale of tangible fixed assets		<u>17,000</u>	<u>-</u>
Net cash flows from investing activities		<u>27,041</u>	<u>(2,883)</u>
Net (decrease)/increase in cash and cash equivalents		(9,028)	31,616
Cash and cash equivalents at 1 April		<u>570,803</u>	<u>539,187</u>
Cash and cash equivalents at 31 March		<u><u>561,775</u></u>	<u><u>570,803</u></u>

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

The notes on pages 22 to 42 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 2024

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
EX32 8ND

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. The financial statements are prepared in sterling which is the functional currency of the charity.

Basis of consolidation

The consolidated financial statements consolidate the financial statements of the charity and its subsidiary undertakings drawn up to 31 March 2024.

No statement of financial activities is presented for the charity as permitted by section 408 of the Companies Act 2006. The charity made a surplus for the financial year of £33,029 (2023 - surplus of £20,977).

North Devon Against Domestic Abuse Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

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.

Following NDADA Trading Limited receiving notice to vacate the shop premises from which the company traded, the company ceased trading in early 2024. The company currently has no plans to recommence trading. The Trustees do not consider that this impacts on the going concern position of the group due to the level of contribution made towards the group by the company.

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 2024

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.

Grant provisions

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

Support costs

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

North Devon Against Domestic Abuse Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

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:

Asset class	Depreciation method and rate
Freehold property	Straight line over 50 years
Furniture and equipment	15% - 25% straight line
Motor vehicles	20% 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.

Designated funds are unrestricted funds earmarked by the trustees for a particular future project or commitment.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the 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.

North Devon Against Domestic Abuse Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

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 non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Derivative financial instruments

The group uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The group does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

North Devon Against Domestic Abuse Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2024 £
Donations and legacies;			
Donations	9,667	-	9,667
Gift aid reclaimed	1,325	-	1,325
Grants, including capital grants;			
Grants	336,508	561,995	898,503
	<u>347,500</u>	<u>561,995</u>	<u>909,495</u>
	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>

4 Income from other trading activities

	Unrestricted funds General £	Total 2024 £
Retail income	82,847	82,847
Personal service charges	9,888	9,888
Fundraising events	7,344	7,344
Rent received	97,925	97,925
	<u>198,004</u>	<u>198,004</u>
	Unrestricted funds General £	Total 2023 £
Retail income	108,264	108,264
Personal service charges	8,112	8,112
Fundraising events	7,994	7,994
Rent 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 2024

5 Investment income

	Unrestricted funds General £	Total 2024 £
Interest receivable on bank deposits	10,567	10,567
	<u>10,567</u>	<u>10,567</u>
	Unrestricted funds General £	Total 2023 £
Interest receivable on bank deposits	2,377	2,377
	<u>2,377</u>	<u>2,377</u>

6 Other income

	Unrestricted funds General £	Total 2024 £
Chargeable training	11,160	11,160
Gains on sale of tangible fixed assets for charity's own use	17,000	17,000
	<u>28,160</u>	<u>28,160</u>
	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 2024

7 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted funds General £	Total 2024 £
Fundraising costs	743	743
	Unrestricted funds General £	Total 2023 £
Fundraising costs	552	552

b) Costs of trading activities

	Note	Unrestricted funds General £	Total 2024 £
Costs of goods sold		25,191	25,191
Staff costs		44,664	44,664
Allocated support costs	9	7,752	7,752
		77,607	77,607
	Note	Unrestricted funds General £	Total 2023 £
Costs of goods sold		42,641	42,641
Staff costs		42,544	42,544
Allocated support costs	9	8,489	8,489
		93,674	93,674

North Devon Against Domestic Abuse Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

8 Expenditure on charitable activities

		Unrestricted funds General £	Restricted funds £	Total 2024 £
Refuge and core activities		452,980	546,318	999,298
Grant funding of activities		-	171	171
Allocated support costs	9	49,669	-	49,669
		<u>502,649</u>	<u>546,489</u>	<u>1,049,138</u>
		Unrestricted funds General £	Restricted funds £	Total 2023 £
Refuge and core activities		428,701	527,220	955,921
Allocated support costs	9	47,985	-	47,985
		<u>476,686</u>	<u>527,220</u>	<u>1,003,906</u>

North Devon Against Domestic Abuse Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

9 Analysis of support costs

Support costs allocated to raising funds

	Total 2024 £	Total 2023 £
Finance costs	2,079	2,412
Information Technology	-	10
Premise costs	5,436	5,920
Other support costs	237	147
	<u>7,752</u>	<u>8,489</u>

Support costs allocated to charitable activities

	Total 2024 £	Total 2023 £
Staff costs	41,393	39,610
Finance costs	436	191
Audit and accountancy fees	7,840	8,184
	<u>49,669</u>	<u>47,985</u>

10 Grant-making

Analysis of grants

	Grants to individuals	
	2024 £	2023 £
Analysis		
Grants paid	<u>171</u>	<u>-</u>

North Devon Against Domestic Abuse Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

11 Net incoming/outgoing resources

Net incoming resources for the year include:

	2024	2023
	£	£
Audit fees	6,000	6,144
Profit on disposal of tangible fixed assets	(17,000)	-
Depreciation of fixed assets	<u>15,192</u>	<u>15,638</u>

12 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.

13 Staff costs

The aggregate payroll costs were as follows:

	2024	2023
	£	£
Staff costs during the year were:		
Wages and salaries	732,429	634,838
Social security costs	59,265	55,715
Pension costs	<u>24,609</u>	<u>24,251</u>
	<u>816,303</u>	<u>714,804</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:

	2024	2023
	No	No
Refuge and core activities	<u>27</u>	<u>22</u>

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

14 Auditors' remuneration

	2024	2023
	£	£
Audit of the financial statements	<u>6,000</u>	<u>6,144</u>
Other fees to auditors		
All other non-audit services	<u>1,840</u>	<u>2,040</u>

North Devon Against Domestic Abuse Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

15 Taxation

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

16 Tangible fixed assets

Group and Charity

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Refuge equipment £	Total £
Cost					
At 1 April 2023	376,144	42,023	28,577	6,658	453,402
Additions	-	526	-	-	526
Disposals	-	-	(28,577)	-	(28,577)
At 31 March 2024	376,144	42,549	-	6,658	425,351
Depreciation					
At 1 April 2023	88,426	29,944	28,577	4,153	151,100
Charge for the year	7,523	6,671	-	999	15,193
Eliminated on disposals	-	-	(28,577)	-	(28,577)
At 31 March 2024	95,949	36,615	-	5,152	137,716
Net book value					
At 31 March 2024	280,195	5,934	-	1,506	287,635
At 31 March 2023	287,718	12,079	-	2,505	302,302

North Devon Against Domestic Abuse Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

17 Fixed asset investments

Charity

Shares in group undertakings and participating interests

	Subsidiary undertakings £	Total £
Cost		
At 1 April 2023	1	1
At 31 March 2024	1	1
Net book value		
At 31 March 2024	1	1
At 31 March 2023	1	1

Details of undertakings

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:

Subsidiary undertaking	Country of incorporation	Holding	Proportion of voting rights and shares held		Principal activity
			2024	2023	
NDADA Trading Limited	England and Wales	Ordinary shares	100%	100%	Operation of a dress agency

18 Debtors

	Group		Charity	
	2024 £	2023 £	2024 £	2023 £
Trade debtors	-	812	-	-
Prepayments	6,101	8,506	6,101	8,428
Other debtors	40,047	1,705	40,047	1,705
	<u>46,148</u>	<u>11,023</u>	<u>46,148</u>	<u>10,133</u>

North Devon Against Domestic Abuse Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

19 Cash and cash equivalents

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Cash at bank	<u>561,775</u>	<u>570,803</u>	<u>561,574</u>	<u>553,887</u>

20 Creditors: amounts falling due within one year

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Trade creditors	-	2,839	-	-
Due to group undertakings	-	-	1	1
Accruals	<u>10,187</u>	<u>14,656</u>	<u>8,254</u>	<u>12,248</u>
	<u>10,187</u>	<u>17,495</u>	<u>8,255</u>	<u>12,249</u>

21 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	Group and charity	
	2024	2023
	£	£
Other		
Within one year	4,617	6,086
Between one and five years	<u>1,078</u>	<u>5,579</u>
	<u>5,695</u>	<u>11,665</u>

North Devon Against Domestic Abuse Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

22 Funds

Group

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General				
General funds	355,265	584,231	(573,476)	366,020
Freehold Property Fund	287,718	-	(7,523)	280,195
DCLG Grant Fund	37,573	-	-	37,573
Designated for future use	175,597	-	-	175,597
	<u>856,153</u>	<u>584,231</u>	<u>(580,999)</u>	<u>859,385</u>
Restricted funds				
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)	-
MHIDVA Project	-	129,420	(129,420)	-
Standard Risk Service	-	15,900	(15,900)	-
The National Lottery	7,277	105,344	(104,087)	8,534
Children In Need	2,745	30,055	(29,773)	3,027
NDC - Survival Bags	215	-	(89)	126
Refuge	179	-	(179)	-
Circle fund	64	300	(364)	-
Encompass Brave Spaces Project	-	44,575	(44,575)	-
Triage (North Devon)	-	33,494	(33,494)	-
Housing IDVA	-	15,185	(15,185)	-
Housing IDVA Client Support	-	11,000	-	11,000
SPF HIDVAs	-	16,722	(16,722)	-
Sport England	-	5,000	(1,701)	3,299
	<u>10,480</u>	<u>561,995</u>	<u>(546,489)</u>	<u>25,986</u>
Total funds	<u>866,633</u>	<u>1,146,226</u>	<u>(1,127,488)</u>	<u>885,371</u>

North Devon Against Domestic Abuse Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
<i>General</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>
Restricted funds				
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)	-
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)	-
Encompass Brave Spaces Project	-	43,129	(43,129)	-
	<u>5,476</u>	<u>532,224</u>	<u>(527,220)</u>	<u>10,480</u>
Total funds	<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 2024

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.

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

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 & delivered on contract to FearFree, to support victims through the criminal justice & civil court 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, to work closely with the Devon Partnership Trust.

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 Encompass Brave Spaces project funding provides both outreach and in-reach support to prevent women rough sleeping and sustain recovery, aiming to eliminate barriers to support victims with complex needs.

The Triage role, funded through North Devon Council, aims to identify and assist those experiencing domestic abuse.

The Housing IDVA funding from Devon County Council funds the 'Staying Put' initiative to enable people to stay in their own homes.

North Devon Against Domestic Abuse Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

The Suicide Prevention is funding by the DHSC, to address the needs of those experiencing domestic abuse who are also at risk of suicide.

Sport England funding provides surf lessons for women and children fleeing domestic abuse

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

Charity

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General				
General funds	342,706	519,075	(494,029)	367,752
Freehold Property Fund	287,718	-	(7,523)	280,195
DCLG Grant Fund	37,573	-	-	37,573
Designated for future use	175,597	-	-	175,597
	<u>843,594</u>	<u>519,075</u>	<u>(501,552)</u>	<u>861,117</u>
Restricted funds				
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)	-
MHIDVA Project	-	129,420	(129,420)	-
Standard Risk Service	-	15,900	(15,900)	-
The National Lottery	7,277	105,344	(104,087)	8,534
Children In Need	2,745	30,055	(29,773)	3,027
NDC - Survival Bags	215	-	(89)	126
Refuge	179	-	(179)	-
Circle fund	64	300	(364)	-
Encompass Brave Spaces Project	-	44,575	(44,575)	-
Triage (North Devon)	-	33,494	(33,494)	-
Housing IDVA	-	15,185	(15,185)	-
Housing IDVA Client Support	-	11,000	-	11,000
SPF HIDVAs	-	16,722	(16,722)	-
Sport England	-	5,000	(1,701)	3,299
	<u>10,480</u>	<u>561,995</u>	<u>(546,489)</u>	<u>25,986</u>
Total funds	<u>854,074</u>	<u>1,081,070</u>	<u>(1,048,041)</u>	<u>887,103</u>

North Devon Against Domestic Abuse Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General				
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>
Restricted funds				
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)	-
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)	-
Encompass Brave Spaces Project	-	43,129	(43,129)	-
	<u>5,476</u>	<u>532,224</u>	<u>(527,220)</u>	<u>10,480</u>
Total funds	<u>833,097</u>	<u>1,023,395</u>	<u>(1,002,418)</u>	<u>854,074</u>

North Devon Against Domestic Abuse Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

23 Analysis of net assets between funds

Group

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2024 £
Tangible fixed assets	287,635	-	287,635
Current assets	581,937	25,986	607,923
Current liabilities	(10,187)	-	(10,187)
Total net assets	<u>859,385</u>	<u>25,986</u>	<u>885,371</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
Tangible fixed assets	302,302	-	302,302
Current assets	571,346	10,480	581,826
Current liabilities	(17,495)	-	(17,495)
Total net assets	<u>856,153</u>	<u>10,480</u>	<u>866,633</u>

North Devon Against Domestic Abuse Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

Charity

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2024 £
Tangible fixed assets	287,635	-	287,635
Fixed asset investments	1	-	1
Current assets	581,736	25,986	607,722
Current liabilities	(8,255)	-	(8,255)
Total net assets	<u>861,117</u>	<u>25,986</u>	<u>887,103</u>
	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	<u>843,594</u>	<u>10,480</u>	<u>854,074</u>

24 Related party transactions

Group and Charity

During the year the charity received funding totalling £44,575 (2023: £43,129) from Encompass Southwest, Irene Hockin is a Trustee of both charities.