

INDEPENDENT DOMESTIC ABUSE SERVICES

England & Wales · Charity number 1102337

Details

Other names	YORK WOMEN'S AID
Status	Registered
Legal form	Charitable company
Company number	04984337
Registered	2004-02-25
Register	View on the Charity Commission register

Contact

Address	39 Blossom Street York YO24 1AQ
Phone	03000 110 110
Email	boardsecretary@idas.org.uk
Website	www.idas.org.uk

Activities

Objects: The objects of the Charity are, for the public benefit, to:(a) relieve the needs of persons in Yorkshire and across the UK who have been subject to or affected (whether directly or indirectly) by, or who are at risk of, domestic abuse and/or sexual violence; and(b) reduce the occurrence of domestic abuse and sexual violence in the UK and beyond in particular, but not exclusively, by:(i) providing accommodation, support and advice;(ii) providing single sex services, including refuge accommodation and therapeutic groups for women;(iii) undertaking research and providing information, training and education about domestic abuse and sexual violence including its causes, consequences and prevention; and(iv) raising public awareness about domestic abuse and sexual violenceand in this article, “domestic abuse” means physical, sexual, emotional, financial or coercive control within an intimate or family relationship.

Activities: Provides refuge accommodation, advice, advocacy, and practical support for women and their children experiencing domestic abuse.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Accommodation/housing
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** YORK
- Barnsley
- City Of York
- North Yorkshire
- Sheffield City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£7,787,566	£7,568,388	£2,128,141	168
2024-03-31	£6,743,060	£6,627,038	£1,920,420	160
2023-03-31	£5,836,915	£5,759,316	£1,713,279	155
2022-03-31	£4,868,004	£4,919,159	£1,683,270	147
2021-03-31	£4,870,902	£4,383,171	£1,707,601	124

Trustees

Name	Role	Appointed
Catriona Jane Acklam	Chair	2023-04-13
Alana Jessie Shephard Wilde		2024-09-05
Alison Seabrooke		2019-10-28
Gemma Kathryn Umpleby		2023-04-13
Jennifer Allott		2025-06-12
Jessica Joan Richards		2025-01-01
Julia Mulligan		2020-01-10
Martin Walker		2017-09-13
Professor Vanita Sundaram		2021-06-03
Victoria Louise Inness		2025-03-27

INDEPENDENT DOMESTIC ABUSE SERVICES

England & Wales - Charity number 1102337

Accounts

INDEPENDENT DOMESTIC ABUSE SERVICES
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' report	2 - 10
Independent auditors' report on the financial statements	11 - 14
Statement of financial activities	15
Balance sheet	16
Statement of cash flows	17
Notes to the financial statements	18 - 36

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2025

Trustees	J Mulligan, Chair A Seabrooke, Vice Chair S Collins A Fearon (Resigned 4 June 2024) A Shephard Wilde (appointed 5 September 2024) V Sundaram M Walker C Acklam G Umpleby H Raine V Inness (appointed 27 March 2025)
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Company registered number	04984337
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Charity registered number	1102337
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Registered office	39 Blossom Street St Mary's Court York YO24 1AQ
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Independent auditors	AAB Audit & Accountancy Limited Statutory Auditor Gresham House 5-7 St Pauls Street Leeds LS1 2JG
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Solicitors	Blacks Solicitors Hanover House 22 Clarendon Road Leeds LS2 9NZ
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INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also directors for the purposes of company law, present their report and the financial statements of the company for the year ended 31 March 2025.

CHAIR'S OVERVIEW

I am proud to introduce the Trustees' Report for Independent Domestic Abuse Services (IDAS) for the year ended March 2025.

This year has been another period of significant achievement for IDAS. We have delivered transformative support to thousands of victims and survivors across North and South Yorkshire. Additionally, our income grew by over £1 million, enabling us to extend our reach, offer more accommodation, and launch services in new areas.

Supporting victims and survivors of abuse is both a challenging and deeply rewarding responsibility. I want to pay tribute to our exceptional staff, volunteers and ambassadors who, every day, demonstrate extraordinary dedication and bravery in helping individuals and families break free from abuse and violence.

During 2024-25 we have helped nearly 12,000 people by providing vital, life changing services through our community support teams. We have responded to over 30,000 helpline calls and live chats, supported hundreds of survivors of sexual violence through our ISVA (Independent Sexual Violence Advisor) service and accommodated nearly 300 families who needed to escape abuse and violence through our refuges and dispersed accommodation.

Thanks to additional government and grant funding, we've been able to retain our specialist family court staff and expand our accommodation offer. We also secured a £2million investment from the Safe and Sustainable Capital Investment Fund, which has already enabled the purchase of five properties, with plans to acquire eleven more.

At the start of this financial year, we were awarded new contracts in North and South Yorkshire relating to our existing services. Many of our new contracts run for five years providing IDAS with a level of financial security over the coming years. We were also excited to start delivery of a new accommodation contract in Doncaster to provide women's refuge and dispersed accommodation for survivors escaping abuse. Our accommodation is often accessed by the most vulnerable women in our community, and we are proud that we are able to support women without recourse to public funds in all of our refuges.

Beyond our front-line services, we recognise the critical role of prevention. This year, we expanded our services for children and young people, continued to deliver whole-community programmes in several areas, and provided training to thousands of professionals across the UK. As one of the UK's leading specialist charities, we also collaborated with sector partners to influence national policy and advocate on pressing issues, including the difficulties survivors often face in the family courts.

During this financial year the country selected a new Government and along with the rest of the sector, we welcomed the Government's commitment to halving violence against women and girls within a decade and look forward to playing an active role in achieving this ambition.

Everyone at IDAS is working towards a world where domestic abuse and all forms of violence against women and girls is no longer tolerated. I give our thanks to our incredible team led by CEO Sarah Hill and to our volunteers, champions, ambassadors, trustees and committee members for their fortitude and commitment. Together we make a huge difference to thousands of people every year.

Julia Mulligan, Chair

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

THE TRUSTEES

The trustees who served the company during the period can be found in the reference and administrative details on page 1.

The trustees act as directors for the purpose of company law.

KEY MANAGEMENT PERSONNEL

Chief Executive Officer	Sarah Hill
Head of Finance and Administration	Caroline Palmer
Head of Client Services	Chris Davies
Head of People	Tracey Beever
Regional Manager North	Evie Duarte
Regional Manager South	Katie Lewis

STRUCTURE, GOVERNANCE AND MANAGEMENT

Operational Management

Our regional and local services are overseen by a team of Regional and Local Area Managers, who provide leadership and support to local delivery teams. They are supported by Lead Practitioners who offer case management expertise and guidance to our highly trained adult and children's support workers.

Trustee Recruitment and Training

Our Board is made up of experienced and knowledgeable trustees and non-trustee committee members, drawn from a wide range of sectors including human resources, finance, education, and the voluntary sector. We actively promote trustee vacancies through national and local trustee recruitment platforms, volunteer bureaux, local media, and in partnership with statutory bodies, voluntary organisations, and local businesses.

IDAS provides a comprehensive induction and training programme tailored specifically for Board members. This ensures all new trustees are well-equipped with an understanding of their governance responsibilities, financial oversight, and the work and values of the organisation. An annual Board Away Day offers an opportunity to reflect, collaborate, and set priorities for the year ahead.

Employees

IDAS employs a diverse team of staff with experience across a range of sectors, including social care, criminal justice, and counselling. All team members undergo a rigorous recruitment and tailored induction process, followed by continuous training and professional development. We remain firmly committed to ensuring that all adult support workers complete accredited specialist training as Independent Domestic Violence Advisors (IDVAs) and Independent Sexual Violence Advisors (ISVAs).

Enhanced DBS checks are carried out for all employees and Trustees as part of our safeguarding standards.

Pay policy for senior staff

The Board of Directors, who are the Charity's trustees, and the senior management team are responsible for directing and controlling, running and operating the Company on a day-to-day basis. All directors give their time freely and no director received remuneration in the year. Details of director's expenses and related party transactions are disclosed in note 13 and 28 to the accounts.

The pay of the senior staff is benchmarked against other charitable organisations. The Board has adopted the National Council for Voluntary Organisations (NCVO) Guidance on senior staff pay.

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Risk Review

A full formal risk review is carried out annually in line with the risk management policy, and policies are in place to mitigate any risks identified during the review. In addition, IDAS committees review specific risks within their terms of reference on a quarterly basis and highlight to the Board any matters which are judged to need further attention.

OBJECTIVES AND ACTIVITIES

Objectives

The Company was formed on 3 December 2003 and commenced as a charity on that date. The Company is limited by guarantee, and its officers are governed by the Memorandum and Articles of Association dated 3 December 2003, amended January 2009, July 2016 and 6 April 2021. The objects of the Company are to provide accommodation, support and advice to people who have experienced or been affected by domestic abuse and/or sexual violence. The directors review the performance, aims and objectives of the Company every year to ensure compliance with the Charity Commission's guidance on public benefit.

Activities

To achieve our objectives, we provide a range of specialist support and innovative services for the public benefit including:

- Refuges for women and children escaping domestic abuse.
- Dispersed accommodation and support for anyone who needs to escape abuse.
- Community based services including Independent Domestic Violence Advisors (IDVAs) and Independent Sexual Violence Advisors (ISVAs).
- Groups including our own MODA (Moving On from Domestic Abuse), You and Me, Mum, Power for Change, and self-esteem groups.
- Support to children and young people, including one-to-one support and groups.
- Free, confidential helplines available seven days a week.
- Accredited training, including free on-line awareness and e-learning training.
- Access to counselling and therapeutic services.
- Access to support via Live Chat.
- Extensive web resources including our dedicated family court and sexual violence support websites.

Our Values

Our values underpin our work and how we do it. We are:

- Compassionate – We hold survivors at the heart of what we do and we care deeply about all that we do and how we do it.
- Inclusive – we are approachable & welcoming as employers, service providers & people. We promote unity, fairness & respect and we embrace diversity and difference.
- Courageous – we stand up for those we support; we are determined to make a real difference to lives and communities.
- Inspirational – our work inspires transformational change for individuals and communities. We are experts and leaders in our field, pioneering new ways of work for the benefit of those we are here to serve.

Our Volunteers, Ambassadors and Champions

IDAS is proud of the role volunteers and survivor ambassadors play in our organisation. From raising funds, publicising our services, delivering groups and helping in our refuges, our teams are supported by our amazing pool of volunteers and survivor ambassadors.

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

ACHIEVEMENTS AND PERFORMANCE

IDAS is the largest specialist charity in the North of England supporting anyone affected by domestic abuse or sexual violence. We pride ourselves on delivering high quality advice, support and accommodation to thousands of families and individuals every year.

Our achievements during 2024-25 include:

Accommodation

Through our women's refuges and self-contained, dispersed properties our accommodation is a fully inclusive offer. This year we have safely accommodated around 300 families including many families who are additionally vulnerable because of their insecure immigration status.

However, we recognise that more needs to be done. Due to high demand, we are unfortunately unable to support around 50% of those people referred to us. To address this, we are moving forward with plans to purchase additional flats and houses, with sixteen new properties set to become available over the next six months.

Our women's refuges are affiliated to WAFE (Women's Aid Federation of England), and we support the WAFE principle of an open-door policy, believing women's accounts of their experiences rather than requiring independent proof or evidence of domestic abuse. As members of WAFE we are also able to find people safe accommodation all over the UK using their Refuges Online facility which lists refuge vacancies and other sources of support.

Our dispersed accommodation is high-quality, self-contained, and open to anyone who needs to escape. Through this accommodation we have supported male victims, trans women and trans men, and women who cannot access refuge accommodation.

Everyone who stays in our accommodation, including children, is offered individually tailored support to meet their unique needs. We are proud to support individuals and families facing multiple challenges, including mental ill-health and substance misuse. To ensure the best care, we employ specialist support workers who deliver trauma-informed group sessions and one-to-one support for these survivors.

Support and advice

During the last year thousands of survivors of domestic and sexual violence were supported by our skilled, specialist teams.

Everyone referred to our service is contacted by one of our skilled practitioners who offer immediate safety planning, access to emergency accommodation where needed, and referrals to our longer-term support services or other help outside of IDAS. Our support includes one-to-one and group work.

We will support people whether they choose to stay in the relationship or leave and irrespective of whether they want to report what has happened to the police. Our support is free and confidential. As well as supporting anyone subject to domestic abuse or sexual harm, we also employ specialist staff to help women who are subject to female genital mutilation (FGM), trafficking, stalking, and so-called honour abuse.

Our expert teams provide intensive safety planning, crisis management, guidance through legal processes, and emotional support to help individuals recover from the devastating effects of violence and abuse. We also offer befriending services, including peer mentors and support groups. In some areas, we have specialist workers dedicated to supporting LGBTQ+ individuals, and Black and Asian women.

During the year we continued to support marginalised groups of people through additional Ministry of Justice funding which helps us reach older victims and disabled survivors and those people undertaking family court processes.

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Children and young people

Children and young people are often the hidden victims of domestic abuse. Many abusers directly target children through emotional abuse, violence, or sexual abuse. This can have a huge impact on children's mental health, self-esteem, and sense of self-worth. It can leave children with post-traumatic stress disorders and can affect all areas of their lives including their ability to engage in education and relationships.

Our specialist Children and Families service is provided to any family or young person who is negatively impacted by domestic abuse across North Yorkshire and Barnsley. Through our support we help to rebuild relationships between parents and their children, and work with young people to build their confidence and self-esteem. Our teams also have experience of supporting young people who are starting to be abusive in their own relationships with a view to preventing them forming abusive patterns into adulthood.

Additionally, through our Independent Domestic Violence Advisor (IDVA) and Independent Sexual Violence Advisor (ISVA) service we are also able to support young people aged 14+ in their own right.

Where our own teams are unable to directly support a child or young person, we will always work closely with other specialist charities and services to ensure that they are able to access the best help.

Helpline and live-chat

Our free, confidential helplines and live chat support can offer a lifeline to survivors. This year we have dealt with over 30,000 contacts, providing immediate safety planning advice and access to information to survivors and professionals.

Training and consultancy

During the year we continued to develop and deliver a range of highly rated, accredited courses locally and nationally, including a Ministry of Justice contract to deliver trauma-informed courses to specialists supporting victims of sexual violence.

We are commissioned to deliver training in Wakefield, Sheffield, and Barnsley and, additionally, we offer courses for professionals across the UK. In 2024, we were commissioned by the Ministry of Justice to deliver trauma-informed training to sexual violence advisors across the North in partnership with a number of other specialist charities.

Our accredited training programmes have reached over 11,000 people in the last year. This includes over 8,000 people who've completed our free E-learning modules and 3,000 people who've attended online or in-person training. Our webinars remain incredibly popular with professionals, and we have provided webinars on themes including child to adult abuse, abuse in rural areas, and hate crime and misogyny. This year we will develop a range of webinars for survivors and victims.

Feedback across all areas of training remains overwhelmingly positive, with over 90% of trainees rating IDAS training as either 'Excellent' or 'Very good', and 100% saying they would recommend our training to a colleague or friend.

Our training is underpinned by our expertise in supporting victims and survivors and we have used this expertise to provide insights into our work in family court; we have spoken at conferences and educated over 200 court staff across Yorkshire & the Humber on how to improve the experience and safeguarding of survivors. We have also partnered with colleagues in North Yorkshire Police to deliver briefings on stalking and participated in Safeguarding and Hate Crime Awareness weeks in North and South Yorkshire.

Awareness raising

Through partnership working, campaigning and awareness raising we want to grow our influence so that we can reach more survivors, raise awareness about the causes and impacts of domestic abuse, and help transform the systems that can work against victims.

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

This year, we delivered a variety of impactful campaigns, significantly expanding our reach and visibility through:

- Awareness campaigns: We used topical issues and an awareness calendar to boost audience engagement and reach including during Stalking Awareness Week, 16 Days of Activism, and LGBTQ Pride Events.
- Newsletters and social media: Our social media posts and newsletters reach tens of thousands of people each year with a high level of engagement.
- Media: We have developed strong relationships with local and national media, with increased engagement with televised media. We marked Elder Abuse Awareness Day with a feature on domestic abuse and older people with BBC Look North. This involved interviews with a survivor and with domestic abuse practitioners to highlight the issue. We also contributed to an ITN feature series and documentary which aired on ITV highlighting domestic abuse and stalking which amplified survivor voices through interviews.

Locally, we continued to develop our champions' and ambassadors' networks which now have several hundred members. Nationally, we continued to grow our influence, participating in consultations and proactive engagement with government departments and relevant organisations to share the concerns that survivors share with us.

Fundraising Activities

IDAS adheres to all relevant statutory regulations including the Data Protection Act 2018 and Charities Act 2011. We are registered with the Fundraising Regulator, and we adhere to the Code of Fundraising Practice and the Fundraising Promise. We comply with the Code by upholding the standards applicable to all fundraising, including fair behaviour and taking overall responsibility for the fundraising activities of the charity. We have no instances of non-compliance with the Code to report.

We carry out fundraising activities throughout the year in the form of events, donor giving, volunteer activities and other forms of giving and activities organised by our internal fundraising team. We do not employ third parties to fundraise on our behalf.

Our internal fundraising team have received suitable training around safeguarding and vulnerable people. The activities of the fundraising team are monitored by senior leadership. We have not received any complaints about our fundraising activities in the last 12 months.

Our part-time Fundraiser has been working effectively to support our teams to organise events, and we have benefited from match funding through Big Give campaigns. Highlights for the year include:

- The Big Give Christmas Challenge raised £17,429
- Bettys & Taylors nominated IDAS as their Charity of the Year and raised a total of £23,570.
- 47 runners took part in the York 10K for IDAS in August, raising £7,865.

Contracts and Grants Awarded

During the year, IDAS we were awarded additional Ministry of Justice funding to meet extra demand for support and accommodation.

We tendered for, and won, a community services contract in North Yorkshire plus additions to community and accommodation services in Barnsley and Sheffield. We were also awarded a number of grants to improve the lives of victims and their families. These included grants towards installing security measures to enable victims to remain in their own homes, and a grant from the Armed Forces Covenant Fund Trust to provide a specialist military domestic abuse service. In addition, we were awarded a capital grant towards purchasing properties to provide safe accommodation to victims of domestic abuse in North and South Yorkshire.

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

FINANCIAL REVIEW

Treasurer's Statement

We are pleased to report a net increase in funds of £207k, despite another challenging year. High costs and staff pay have continued to be areas of challenge for IDAS, but we have successfully delivered against our contracts and secured new contracts for 2025/6 as a result of our careful budgetary control.

Our total income for the year was £7.7m (2024: £6.7m) an increase of £1m, and this was mainly due to securing new and renewed contracts across all areas of service provision. We have seen a nearly £40k increase in donations and we are very grateful to our supporters. We have also increased our training services provision by £40k on last year, and we will continue to provide this service to employers and individuals alike as part of raising awareness.

Our main costs are the provision of services and our staff costs. FTE head count has increased by 8 and wages and salaries costs have increased by more than £600k after we agreed salary increases last year. We expect costs to increase again in 2026 as a result of national insurance increases. We recognise the importance of our staff and continue to invest in our employees to ensure high quality service delivery.

Our balance sheet is in a fair position at the end of the year with total funds of almost £2.1m. This is an increase of £208k on 2024 total funds and £1.4m of the balance relates to unrestricted funds. We have increased our restricted fund balance by almost £31k. Increase relates to additions to contracted services in both North Yorkshire and Barnsley. We have increased our tangible asset balance by £560k in total with £550k due to the property acquisition we have made in the year. This is an important step for IDAS and enables us to house and support more survivors, for longer periods of time. Our current asset balance remains fairly consistent with 2024 levels at £1.9m, but our long-term creditors balance has increased by £461k as a result of the SASC loan we have drawn down to support the property purchases.

Investment Policy

Under the terms of the Memorandum and Articles of Association, the monies of IDAS not immediately required for the delivery of services may be invested in such investments, securities or property as may be thought fit. The investment strategy is to further the strategic development of the charity.

The Board has adopted a Statement of Investment Principles which includes a commitment to exclude investments relating to climate change, armaments, oppressive regimes, tobacco, alcohol, adult entertainment, gambling, animal testing, and high interest rate lending. In setting the investment policy, the trustees have regard to the Charity Commission guidance CC14 (updated 2023).

Our investments continue to be in a single portfolio managed by Churches Charities and Local Authorities Investment Management Limited (CCLA).

To maximise use of excess short term cash balances, surplus funds are deposited into an interest-bearing instant access account.

Reserves Policy

The Independent Domestic Abuse Services Board of Trustees has established a policy whereby the maximum and minimum levels of unrestricted reserves required by the charity are determined by an assessment of the risks the charity faces.

Risk assessment v reserves

The risk assessment has been carried out for the 2025-26 year, and the maximum and minimum levels have been determined as £1,334k and £1,001k respectively. The charity's actual free reserves as of 31st March 2025 is equivalent to approximately 2 months expenditure which exceeds the maximum level of reserves required. The Board of Trustees plans to consult with the Senior Leadership Team on designating surplus reserves for

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

specific purposes associated with the strategic development of the charity.

PLANS FOR FUTURE PERIODS

IDAS strategy

We have two years left of our ambitious five-year strategic plan which set out IDAS's priorities:

- **Support in the community:** We want victims and survivors to be safe in their own homes. To this end, we will continue to deliver and develop high quality, trauma informed support and programmes for anyone who has been subject to domestic abuse and/or sexual violence. Where it will benefit victims and survivors, we will expand our services into new geographical areas.
- **Accommodation:** In some cases, victims cannot remain safely at home and there is a growing need for emergency accommodation for people who urgently need to escape abuse. We will work to meet this need by providing more dispersed accommodation, including through property purchase. During this year, we have developed a five-year plan to progress this work.
- **Whole community model:** We believe that societal change is needed to bring about long-term change. We will develop a new way of working to ensure that wider communities are aware of our services and are equipped to tackle the root causes of domestic abuse and sexual violence.
- **Reaching marginalised people:** We know that there are people who find it more challenging to access support including disabled women, people with learning difficulties, women without recourse to public funds and those who face multiple adversity. We will work hard to reach people who might not know about our services or who might face additional challenges in accessing support.
- **Grow our influence:** Through partnership working, campaigning and awareness raising we will grow our influence in the north of England and beyond.
- **Training and education:** We will develop our courses and programmes to educate, train, and reach more people.
- **Financial resilience:** We will develop greater financial resilience through commercial activities and fundraising.
- **Valuing our teams:** We recognise that our teams are our biggest asset, and we will invest in, train, and value them.

For the next year, we will specifically focus on:

- Continuing to deliver and develop our life-changing community services, including through IDAS's volunteer programs.
- Roll-out our five-year housing plan which will be supported through the employment of a Housing and Business Development Manager.
- Further grow the number of champions and ambassadors involved in our work to help spread key messages.
- Build on our success of reaching marginalised communities to ensure that they have access to the vital support they need.
- Grow our communication and engagement team to ensure that we can spread key messages about the causes and impacts of abuse.
- Diversify Board membership.

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Trustees' responsibilities statement

The trustees, who are also directors 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).

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

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

The auditors, AAB Audit & Accountancy Limited, will be proposed for reappointment in accordance with section 485 of the Companies Act 2006.

Approved by order of the members of the board of Trustees on 5 September 2025 and signed on their behalf by:



J Mulligan
(Chair of Trustees)

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF INDEPENDENT DOMESTIC ABUSE SERVICES

Opinion

We have audited the financial statements of Independent Domestic Abuse Services (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF INDEPENDENT DOMESTIC ABUSE SERVICES (CONTINUED)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF INDEPENDENT DOMESTIC ABUSE SERVICES (CONTINUED)

Auditors' 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 Auditors' 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006 together with the Charities SORP (FRS102) 2019.

We identified the greatest risk of material impact on the financial statements from irregularities including fraud to be:

- Management override of controls to manipulate the charities financial statements;
- Timing and completeness of revenue recognition;
- Fund accounting;
- Management judgement applied in calculating estimates and provisions; and
- Compliance with relevant laws and regulations which directly impact the financial statements and those that the company needs to comply with for the purpose of trading.

Our audit procedures to respond to these risks included:

- Testing of journal entries and other adjustments for appropriateness;
- Testing a sample of revenue transactions and associated recognition of revenue on projects ongoing across the year end to ensure appropriate;
- Reviewing funding documents to ensure the correct treatment of fund accounting has been applied;
- Enquiries of management about litigation and claims and inspection of relevant correspondence;
- Reviewing legal and professional fees to identify indications of actual or potential litigation, claims and any non-compliance with laws and regulations;
- Analytical procedures to identify any unusual or unexpected trends or relationship; and
- Reviewing minutes of meetings of those charged with governance to identify any matters indicating actual or potential fraud.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF INDEPENDENT DOMESTIC ABUSE SERVICES (CONTINUED)

Use of our report

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Helen Daniels LLB FCA CTA (Senior Statutory Auditor)

For and on behalf of
AAB Audit & Accountancy Limited
Gresham House
5-7 St. Paul's Street
Leeds
LS1 2JG

Date 24 September 2025

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	5	129,534	14,012	143,546	104,237
Charitable activities	6	5,349,664	2,170,753	7,520,417	6,574,786
Other income	7	44,914	78,689	123,603	64,037
Total income		5,524,112	2,263,454	7,787,566	6,743,060
Expenditure on:					
Raising funds	8	6,000	-	6,000	5,097
Charitable activities	9	5,463,889	2,098,499	7,562,388	6,621,941
Total expenditure		5,469,889	2,098,499	7,568,388	6,627,038
Net income before net (losses)/gains on investments		54,223	164,955	219,178	116,022
Net (losses)/gains on investments		(11,457)	-	(11,457)	91,119
Net income		42,766	164,955	207,721	207,141
Transfers between funds	21	134,051	(134,051)	-	-
Net movement in funds		176,817	30,904	207,721	207,141
Reconciliation of funds:					
Total funds brought forward		1,310,893	609,527	1,920,420	1,713,279
Net movement in funds		176,817	30,904	207,721	207,141
Total funds carried forward		1,487,710	640,431	2,128,141	1,920,420

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 18 to 36 form part of these financial statements.

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

REGISTERED NUMBER: 04984337

BALANCE SHEET**AS AT 31 MARCH 2025**

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	15	635,971	76,500
Investments	16	766,227	777,684
		<u>1,402,198</u>	<u>854,184</u>
Current assets			
Debtors	17	613,511	612,363
Cash at bank and in hand		1,284,197	1,298,796
		<u>1,897,708</u>	<u>1,911,159</u>
Creditors: amounts falling due within one year	18	(710,585)	(844,923)
Net current assets		<u>1,187,123</u>	<u>1,066,236</u>
Total assets less current liabilities		<u>2,589,321</u>	<u>1,920,420</u>
Creditors: amounts falling due after more than one year	19	(461,180)	-
Net assets excluding pension asset		<u>2,128,141</u>	<u>1,920,420</u>
Total net assets		<u><u>2,128,141</u></u>	<u><u>1,920,420</u></u>
Charity funds			
Restricted funds	21	640,431	609,527
Unrestricted funds	21	1,487,710	1,310,893
Total funds		<u><u>2,128,141</u></u>	<u><u>1,920,420</u></u>

The financial statements were approved and authorised for issue by the Trustees on 5 September 2025 and signed on their behalf by:


J Mulligan

(Chair of Trustees)

The notes on pages 18 to 36 form part of these financial statements.

INDEPENDENT DOMESTIC ABUSE SERVICES
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash used in operating activities	23	143,675	(132,281)
Cash flows from investing activities			
Purchase of tangible fixed assets		(602,654)	(33,576)
Proceeds from sale of investments		-	295
Net cash used in investing activities		(602,654)	(33,281)
Cash inflows from new borrowing		444,380	-
Net cash provided by financing activities		444,380	-
Change in cash and cash equivalents in the year		(14,599)	(165,562)
Cash and cash equivalents at the beginning of the year		1,298,796	1,464,358
Cash and cash equivalents at the end of the year	24	1,284,197	1,298,796

The notes on pages 18 to 36 form part of these financial statements

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. General information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 39 Blossom Street, St Mary's Court, York, YO24 1AQ. Details of the charities principal activities are given in the Trustees' Report.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value. The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Independent Domestic Abuse Services 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.

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

2.2 Going concern

The directors and trustees have considered the financial position of the charity and the potential future impact of ongoing service demand on the ability of the charity to continue as a going concern for a period of at least 12 months from the date of signing the accounts.

The financial review set out on page 8 sets out an encouraging performance in the year to 31 March 2025, despite challenges faced, particularly around rising costs. The charity ended the year with a reserves position of £2,128,141 with unrestricted reserves of £1,487,710.

As part of our going concern assessment, forecasts of income, expenditure, cash and reserves for the year ending 31 March 2025 and through to 31 March 2027 have been prepared. These forecasts are based on our current and anticipated demand levels and contracts and the approved budget for 2025/2026. We have run stress tests on these forecasts to evaluate the impact of unanticipated fluctuations in income and increases in costs. The forecasts support the continued use of the going concern basis. The Board review income in detail on a quarterly basis and any downward trends are identified as early as possible to allow for mitigating actions.

As a result, the directors and trustees are satisfied that it remains appropriate to prepare these accounts on a going concern basis.

2.3 Taxation

The charity is exempt from corporation tax on its charitable activities.

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.4 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, any performance conditions attached have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from charitable activities represents amounts receivable in connection with services delivered by the charity, and includes contractual payments from local authorities and the Police and Crime Commissioner and performance related grants, and rent and related support charges received in respect of the provision of refuge spaces. Income from contracts for the supply of services, and similar performance related grants, are recognised over the period of delivery.

Income from government grants is recognised once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

When donors specify that donations and grants are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Donated professional services and gifts are included at the value to the charity where this can be quantified. No amounts are included in the financial statements for general volunteer services.

2.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

2.6 Charitable activities

Costs of activities in furtherance of the charity's objectives are defined as the expenditure incurred in providing services to individuals and their children suffering from domestic violence, including the following services:

- Provision of refuge space, including telephone help and advice line.
- Outreach/Independent Domestic Violence Advisor ('IDVA') services / Independent Sexual Violence Advisor ('ISVA') services to adults in the community and rural areas.
- Support for children and young people in the community.

Income from charitable activities has been similarly classified by these key service areas.

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.7 Support costs

Support costs include central functions and overheads that assist the work of the charity but which do not directly undertake charitable activities. These include back office costs, finance, personnel, payroll and governance costs.

Governance costs include the cost of audit of the annual accounts, legal and professional fees and the charges levied in managing the bank accounts.

2.8 Allocation and apportionment of costs

All costs are allocated between the expenditure categories noted above on basis designed to reflect the use of the resource. Costs relating specifically to a particular activity are allocated directly. Support costs are apportioned on the basis of the level of incoming resources connected with that activity.

Separate disclosure has been made of payments to partner organisations who directly assist in the delivery of services.

2.9 Tangible fixed assets and depreciation

Tangible fixed assets costing £300 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Fixtures and fittings	-	25% straight line
Equipment	-	25% straight line

With regards to the depreciation of housing properties, the Charity separately identifies the major components which comprise its housing properties, and charges depreciation, so as to write-down the cost of each component to its estimated residual value, on a straight-line basis, over its estimated useful economic life.

The charity depreciates the major components of its housing properties at the following annual rates:

Structure	2%
Kitchens	5%
Bathrooms	3%
Windows and doors	4%
Mechanical systems (heating, plumbing, ventilation)	3%

Freehold land is not depreciated. Leasehold properties are amortised over the life of the lease or their estimated useful economic lives in the charity, if shorter.

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.10 Defined contribution pension scheme

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2.11 Investments

Investments are stated at fair value, as determined at the price quoted by the fund managers at the balance sheet date.

The charity's investments are held within managed investment portfolios. As at 31 March 2025, the charity's investments are held within COIF Charities Ethical Investment Fund.

Gains and losses on investments, whether arising on regulation or disposal, are included on the Statement of Financial Activities in the period to which they relate.

2.12 Debtors

Trade and other debtors are recognised at the settlement amount.

2.13 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.14 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.15 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.16 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight-line basis over the lease term.

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.17 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.18 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Limited by guarantee

The company has no share capital. The liability of each member is limited to a sum not exceeding £1.

4. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

There are no key sources of estimation uncertainty in applying accounting policies in the financial statements.

5. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Donations, legacies and gift aid	91,866	14,012	105,878
Gifts, donations in kind	37,668	-	37,668
	<u>129,534</u>	<u>14,012</u>	<u>143,546</u>

INDEPENDENT DOMESTIC ABUSE SERVICES**(A company limited by guarantee)****NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025****5. Income from donations and legacies (continued)**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Donations, legacies and gift aid	63,442	11,967	75,409
Gifts, donations in kind	28,828	-	28,828
	<u>92,270</u>	<u>11,967</u>	<u>104,237</u>

6. Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Provision of refuge space	1,668,334	150,061	1,818,395
Community based Outreach and ISVA	3,558,764	1,853,966	5,412,730
Support for children and young people	122,566	166,726	289,292
	<u>5,349,664</u>	<u>2,170,753</u>	<u>7,520,417</u>

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Provision of refuge space	1,363,658	18,868	1,382,526
Community based Outreach and ISVA	3,231,143	1,665,977	4,897,120
Support for children and young people	100,000	195,140	295,140
	<u>4,694,801</u>	<u>1,879,985</u>	<u>6,574,786</u>

INDEPENDENT DOMESTIC ABUSE SERVICES
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

7. Other incoming resources

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
IDAS training	23,141	78,689	101,830
Other income	21,773	-	21,773
	<u>44,914</u>	<u>78,689</u>	<u>123,603</u>

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
IDAS training	22,127	39,084	61,211
Other income	2,826	-	2,826
	<u>24,953</u>	<u>39,084</u>	<u>64,037</u>

8. Expenditure on raising funds

	Unrestricted funds 2025 £	Total funds 2025 £
Cost of raising funds	<u>6,000</u>	<u>6,000</u>

	Unrestricted funds 2024 £	Total funds 2024 £
Cost of raising funds	<u>5,097</u>	<u>5,097</u>

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

9. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Provision of refuge space	1,362,429	50,583	1,413,012
Community based Outreach and ISVA	3,423,425	1,859,017	5,282,442
Support for children and young people	129,467	188,899	318,366
Support and governance costs	548,568	-	548,568
	<u>5,463,889</u>	<u>2,098,499</u>	<u>7,562,388</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Provision of refuge space	985,362	21,284	1,006,646
Community based Outreach and ISVA	3,103,129	1,525,853	4,628,982
Support for children and young people	93,310	197,640	290,950
Support and governance costs	695,363	-	695,363
	<u>4,877,164</u>	<u>1,744,777</u>	<u>6,621,941</u>

10. Analysis of expenditures by activities

	Activities undertaken directly 2025 £	Partner payments 2025 £	Support costs 2025 £	Total funds 2025 £
Provision of refuge space	1,413,012	507,168	95,910	2,016,090
Community based Outreach & ISVA	4,669,034	106,240	348,949	5,124,223
Support for children and young people	318,366	-	21,201	339,567
Governance costs	-	-	82,508	82,508
	<u>6,400,412</u>	<u>613,408</u>	<u>548,568</u>	<u>7,562,388</u>

INDEPENDENT DOMESTIC ABUSE SERVICES
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

	Activities undertaken directly 2024 £	Partner payments 2024 £	Support costs 2024 £	Total funds 2024 £
Provision of refuge space	601,621	-	1,020,126	1,621,747
Community based Outreach & ISVA	4,015,714	604,694	8,574	4,628,982
Support for children and young people	284,610	-	6,340	290,950
Governance costs	-	-	80,262	80,262
	<u>4,901,945</u>	<u>604,694</u>	<u>1,115,302</u>	<u>6,621,941</u>

11. Analysis of support costs

	Provision of refuge space 2025 £	Community based Outreach & ISVA 2025 £	Support for children and young people 2025 £	Total funds 2025 £
Staff costs	56,431	253,858	12,474	322,763
Running costs	6,862	30,868	1,517	39,247
Office costs	32,617	146,731	7,210	186,558
	<u>95,910</u>	<u>431,457</u>	<u>21,201</u>	<u>548,568</u>

	Provision of refuge space 2024 £	Community based Outreach & ISVA 2024 £	Support for children and young people 2024 £	Total funds 2024 £
Staff costs	104,696	376,684	27,520	508,900
Running costs	4,758	17,118	1,251	23,127
Office costs	33,603	120,900	8,833	163,336
	<u>143,057</u>	<u>514,702</u>	<u>37,604</u>	<u>695,363</u>

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

12. Auditors' remuneration

	2025 £	2024 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	10,400	9,900
Fees payable to the Charity's auditor for non audit services	<u>2,400</u>	<u>2,304</u>

13. Staff costs

	2025 £	2024 restated £
Wages and salaries	4,617,469	4,049,993
Social security costs	408,905	350,100
Contribution to defined contribution pension schemes	132,490	120,459
	<u>5,158,864</u>	<u>4,520,552</u>

The average head count of employees during the year was 168 (2024: 160). The average number of full time equivalent employees during the year was as follows:

	2025 No.	2024 No.
Refuge workers including telephone help and advice line	14	11
Outreach / IDVA / ISVA workers	85	86
Children and young people workers	17	15
Volunteer organisers	2	2
Management and support	13	13
Dispersed Accommodation workers	11	8
Fundraising	1	1
Training	3	2
	<u>146</u>	<u>138</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025 No.	2024 No.
In the band £80,001 - £90,000	1	1

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £235,322 (2024: £205,796).

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

14. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, expenses totalling £142 were reimbursed or paid directly to the Trustees (2024 - £771). The expenses reimbursed for 2025 relate to mileage, travel and parking reimbursements 2024 relate to board away days (including travel and parking expenses) and DBS checks.

15. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation				
At 1 April 2024	-	86,903	209,995	296,898
Additions	549,574	15,070	38,010	602,654
Disposals	-	-	(10,529)	(10,529)
At 31 March 2025	549,574	101,973	237,476	889,023
Depreciation				
At 1 April 2024	-	68,161	152,237	220,398
Charge for the year	-	11,237	31,945	43,182
On disposals	-	-	(10,528)	(10,528)
At 31 March 2025	-	79,398	173,654	253,052
Net book value				
At 31 March 2025	549,574	22,575	63,822	635,971
At 31 March 2024	-	18,742	57,758	76,500

During the year, the charity purchased a freehold property for £549,574, which is funded by a loan from Social and Sustainable Capital (SASC) see note 19 and partly funded by a restricted grant. The property is used for charitable activities and is recognised as a tangible fixed asset. The charity's policy with respect to depreciation is detailed in note 2.9. Due to the timing of the additions in the period the depreciation charge for the year would be a trivial amount therefore has not been provided for. The property is not held for investment purposes.

INDEPENDENT DOMESTIC ABUSE SERVICES
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

16. Fixed asset investments

	Other fixed asset investments £
Cost or valuation	
At 1 April 2024	777,684
Revaluations	(11,457)
At 31 March 2025	766,227
Net book value	
At 31 March 2025	766,227
At 31 March 2024	777,684

All investments shown above are held at valuation.

The charity's investments are held within managed investment portfolios. As at 31 March 2025, the charity's investments are held within COIF Charities Ethical Investment Fund.

The historical cost of the fixed asset investments is £703,239 (2024: £703,534).

17. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	301,709	306,838
Other debtors	3,931	2,936
Prepayments and accrued income	307,871	302,589
	613,511	612,363

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

18. Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	158,606	163,237
Other taxation and social security	93,438	82,051
Other creditors	36,353	27,365
Accruals and deferred income	422,188	572,270
	<u>710,585</u>	<u>844,923</u>
	2025 £	2024 £
Deferred income		
1 April 2024	454,939	407,799
Amount released to income	(3,628,120)	(3,188,882)
Amount deferred in year	3,452,412	3,236,022
At 31 March 2025	<u>279,231</u>	<u>454,939</u>

Income from contracts and performance related grants is deferred when received in advance of the delivery of the service. The movement of £175,708 is reflected in current year income.

19. Creditors. Amounts falling due after 1 year

	2025 £	2024 £
Other loans	461,180	-

During the year, the Charity secured a loan from Social and Sustainable Capital (SASC) in relation to its purchase of properties. Other loans included in creditors due after more than one year are secured by way of charges over the SASC properties of the Charity. The loan is interest bearing and the term is 10 years from the date of the loan agreement on 17 April 2024. Interest is calculated as the minimum total weekly rent amount multiplied by the % total weekly rent for all properties less voids and rental arrears, multiplied by the number of weeks in the interest period.

20. Financial instruments

	2025 £	2024 £
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>766,227</u>	<u>777,684</u>

Financial assets measured at fair value through income and expenditure comprise investments.

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

21. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2025 £
Unrestricted funds						
General funds	1,284,802	5,524,112	(5,469,889)	160,142	(11,457)	1,487,710
Scarborough Refuge set up	15,000	-	-	(15,000)	-	-
Transformation fund	11,091	-	-	(11,091)	-	-
	<u>1,310,893</u>	<u>5,524,112</u>	<u>(5,469,889)</u>	<u>134,051</u>	<u>(11,457)</u>	<u>1,487,710</u>

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2025 £
Restricted funds						
The Asda Foundation	20,443	-	53	-	-	20,496
The Bruno Schroder Trust	101,819	-	-	(101,819)	-	-
Police and Crime Commissioners for North Yorkshire (PCC)	35,208	351,884	(332,256)	-	-	54,836
Sheffield City Council	27,135	244,620	(242,520)	-	-	29,235
North Yorkshire Sports	3,565	-	-	-	-	3,565
Random Acts	1,537	-	-	-	-	1,537
Barnsley Metropolitan Borough Council	83,290	225,805	(204,591)	-	-	104,504
St. Giles	11,330	37,779	(33,358)	-	-	15,751
Ministry of Justice	109,262	923,325	(931,136)	-	-	101,451
York Street Aid	506	-	-	-	-	506
North Yorkshire County Council	23,787	41,720	(37,418)	-	-	28,089

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

21. Statement of funds (continued)

Statement of funds - current year (continued)

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2025 £
Access to Justice Foundation	20,157	128,781	(149,569)	-	-	(631)
Leonie Shroder Fund	32,232	10,714	(10,714)	(32,232)	-	-
Home Office	6,052	-	(6,052)	-	-	-
Safelives	6,200	-	(6,200)	-	-	-
Selby Council	5,056	13,859	(9,975)	-	-	8,940
Other restricted donations	121,948	284,967	(134,763)	-	-	272,152
	<u>609,527</u>	<u>2,263,454</u>	<u>(2,098,499)</u>	<u>(134,051)</u>	<u>-</u>	<u>640,431</u>
Total of funds	<u><u>1,920,420</u></u>	<u><u>7,787,566</u></u>	<u><u>(7,568,388)</u></u>	<u><u>-</u></u>	<u><u>(11,457)</u></u>	<u><u>2,128,141</u></u>

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

21. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2023 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2024 £
Unrestricted funds					
General funds	1,263,920	4,812,024	(4,882,261)	91,119	1,284,802
Scarborough Refuge set up	15,000	-	-	-	15,000
Transformation fund	11,091	-	-	-	11,091
	<u>1,290,011</u>	<u>4,812,024</u>	<u>(4,882,261)</u>	<u>91,119</u>	<u>1,310,893</u>

	Balance at 1 April 2023 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2024 £
Restricted funds					
The Asda Foundation	44,401	-	(23,958)	-	20,443
The Bruno Schroder Trust	101,819	-	-	-	101,819
Police and Crime Commissioners for North Yorkshire (PCC)	33,069	286,010	(283,871)	-	35,208
Sheffield City Council	26,208	307,896	(306,969)	-	27,135
North Yorkshire Sports	3,565	1,067	(1,067)	-	3,565
Random Acts	1,537	-	-	-	1,537
Barnsley Metropolitan Borough Council	17,030	186,259	(119,999)	-	83,290
St. Giles	6,898	33,978	(29,546)	-	11,330
Ministry of Justice	93,333	818,563	(802,634)	-	109,262
York Street Aid	506	-	-	-	506
North Yorkshire County Council	3,543	54,259	(34,015)	-	23,787
Access to Justice Foundation	-	67,529	(47,372)	-	20,157
Leonie Shroder Fund	-	53,136	(20,904)	-	32,232
Home Office	6,052	-	-	-	6,052
Safelives	6,200	-	-	-	6,200
Selby Council	2,682	11,278	(8,904)	-	5,056
Other restricted donations	76,425	111,061	(65,538)	-	121,948
	<u>423,268</u>	<u>1,931,036</u>	<u>(1,744,777)</u>	<u>-</u>	<u>609,527</u>

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

21. Statement of funds (continued)

Total of funds	<u>1,713,279</u>	<u>6,743,060</u>	<u>(6,627,038)</u>	<u>91,119</u>	<u>1,920,420</u>
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Designated funds:

During a meeting of the Trustees in the year, the board approved the removal of the 2 existing funding designations (Scarborough Refuge set-up and Transformation fund). The closing balances have therefore become undesignated and transferred to the General fund as shown above.

Restricted funds:

Restrictions imposed by funders may relate to the geographical area to which the funding may be applied, expenditure type or specific project or activity.

The notes above set out the restricted grants received and utilised in this and the prior year. Major restricted grants recognised in the year include:

The Asda Foundation – for development and delivery of programmes and resources for use in schools and the development of training and employee initiatives within ASDA to enhance awareness of domestic abuse.

The Bruno & Leonie Schroder Trust – to provide additional resources for referral services. During the year it has been identified that £134,051 of the funds brought forward related to unrestricted funds. A transfer has been made from restricted funds to unrestricted funds to correctly show the fund balance in unrestricted funds in line with the funding document received.

Police and Crime Commissioners for North Yorkshire - to help facilitate the development of Helpline and On-call services, children's services and target hardening.

Sheffield Council – to provide funds for support to clients in dispersed accommodation.

North Yorkshire Sports – for a cycling programme which promotes the benefits of physical activity for women and children living in emergency refuge accommodation.

Random acts – to provide care packages to clients.

St Giles – for rehabilitation and resettlement services.

York Street Aid – to provide both household goods for resettlement and improvement activities for refuge clients.

Access to Justice Fund - to improve outcomes in family court through provision of legal support.

Home Office – to provide training for honour based abuse.

Safelives – to develop media resources to educate young people on unhealthy relationships.

Selby Council – to provide dispersed safe accommodation in Tadcaster.

Ministry of Justice – in both North and south Yorkshire, for additional front-line staff to meet increased demand and address needs of specific client groups.

Barnsley Metropolitan Borough Council - to provide security measures for community clients and also accommodation services.

North Yorkshire County Council – to provide DA support to the homeless in North Yorkshire.

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

22. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	530,376	105,595	635,971
Fixed asset investments	766,227	-	766,227
Current assets	1,379,916	517,792	1,897,708
Creditors due within one year	(727,629)	17,044	(710,585)
Creditors due in more than one year	(461,180)	-	(461,180)
Total	1,487,710	640,431	2,128,141

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	76,500	-	76,500
Fixed asset investments	777,684	-	777,684
Current assets	838,348	1,072,811	1,911,159
Creditors due within one year	(381,639)	(463,284)	(844,923)
Total	1,310,893	609,527	1,920,420

23. Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	2024 £
Net income for the year (as per Statement of Financial Activities)	207,721	207,141
Adjustments for:		
Depreciation of tangible fixed assets	43,182	52,457
Net loss/(gains) on investments	11,457	(91,119)
Loss on disposal of tangible fixed assets	-	48
Decrease/(increase) in trade and other debtors	(1,148)	(304,648)
Increase/(decrease) in trade and other creditors	(117,537)	3,840
Net cash provided by/(used in) operating activities	143,675	(132,281)

INDEPENDENT DOMESTIC ABUSE SERVICES
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

24. Analysis of cash and cash equivalents

	2025 £	2024 £
Cash at bank in hand	1,284,197	1,298,796
Total cash and cash equivalents	1,284,197	1,298,796

25. Analysis of changes in net debt

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash at bank and in hand	1,298,796	(14,599)	1,284,197
Other loans	-	(461,180)	(461,180)
	1,298,796	(475,779)	823,017

26. Pension commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund. Contributions amounted to £36,353 (2024 - £27,365) were payable to the fund at the balance sheet date and are included in creditors.

27. Operating lease commitments

At 31 March 2025 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025 £	2024 £
Not later than 1 year	21,880	38,668
Later than 1 year and not later than 5 years	13,630	45,168
	35,510	83,836

28. Related party transactions

One of the Charity's employees, Sarah Hill, was Chair of Women's Aid Federation of England (WAFE) until her resignation from WAFE in March 2025, an agency which the Charity collaborates with to further support the Charity's beneficiaries. The above mentioned employee attended a conference within the year as a speaker on behalf of Women's Aid.

INDEPENDENT DOMESTIC ABUSE SERVICES

England & Wales - Charity number 1102337

Accounts

INDEPENDENT DOMESTIC ABUSE SERVICES
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' report	2 - 10
Independent auditors' report on the financial statements	11 - 15
Statement of financial activities	16
Balance sheet	17
Statement of cash flows	18
Notes to the financial statements	19 - 38

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2024

Trustees	J Mulligan, Chair A Seabrooke, Vice Chair S Collins A Fearon (Resigned 4 June 2024) J Kent (Resigned 31 December 2023) V Sundaram M Walker C Acklam G Umpleby H Raine
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Company registered number	04984337
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Charity registered number	1102337
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Registered office	39 Blossom Street St Mary's Court York YO24 1AQ
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Independent auditors	Sagars Accountants Ltd Statutory Auditor Gresham House 5-7 St Pauls Street Leeds LS1 2JG
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Solicitors	Blacks Solicitors Hanover House 22 Clarendon Road Leeds LS2 9NZ
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INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also directors for the purposes of company law, present their report and the financial statements of the company for the year ended 31 March 2024.

CHAIR'S OVERVIEW

I am immensely proud to be Chair of IDAS Board and to play a part in providing transformational services for thousands of victims and survivors across North and South Yorkshire. Supporting victims and survivors can be challenging as well as rewarding. Our staff and volunteers are dedicated, committed and show courage helping end abuse and violence every day of the year.

Our support services are vital and life changing. In the last year our teams have helped over 10,000 people to remain safely in their own homes, responded to 30,000 helpline callers and supported 700 victims of sexual violence. During the year, we increased our supply of emergency accommodation and were able to safely accommodate over 250 families who needed to escape abuse.

Additional government and grant funding has enabled us to employ specialist staff to support marginalised people including older and disabled survivors and those victims going through the family court. We continue to provide our helpline support 365 days a year and have increased the availability of our live chat service.

Last year was particularly challenging as financial hardship and the cost-of-living crisis made it harder for victims to leave abusive relationships. It also placed pressure on charities like ours as fundraising became harder. However, at IDAS we have been successful in retaining our contracts across Barnsley, North Yorkshire and Sheffield and we have been awarded a new contract to deliver accommodation for survivors in Doncaster. Our accommodation is often accessed by the most vulnerable women in our community, and we are proud that we are able to support women without recourse in all of our refuges.

We look forward to continuing to grow our essential services. We have ambitious plans to increase our housing provision through a £2m investment from Safe and Sustainable Capital investment fund. This will help us purchase 16 houses across South Yorkshire and will support our long-term Housing Strategy developed in 2024.

In addition to our front-line services, we understand the importance of working to prevent abuse and harm as early as possible. We have continued to develop resources for schools and young people, we have rolled out our whole community programme in two local communities, and we have delivered training to thousands of professionals across the UK. As a large specialist charity, we have also worked with colleagues in the sector to influence national policy and to lobby on key issues that impact survivors, for example the family courts.

We take pride in all that we do and remain wholly committed to delivering services to the highest standard. In recognition of this we have retained our Safe Lives Leading Lights status, our Women's Aid National Quality Award and our Lime Culture national standard. We also hold the nationally recognised Helpline Accreditation in respect of our helplines in Sheffield and North Yorkshire.

We place the needs of victims and survivors at the heart of everything we do and, in the last year, we have employed a Survivor Engagement Officer who works to ensure that survivor voices shape what we do and how we do it.

Everyone at IDAS is working towards a world where domestic abuse and all forms of violence against women and girls is no longer tolerated. I give our thanks to our incredible team led by CEO Sarah Hill and to our volunteers, champions, patrons, trustees and committee members for their fortitude and commitment. Together we make a huge difference to thousands of people every year.

Julia Mulligan, Chair

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

THE TRUSTEES

The trustees who served the company during the period can be found in the reference and administrative details on page 1

The trustees act as directors for the purpose of company law.

KEY MANAGEMENT PERSONNEL

Chief Executive Officer	Sarah Hill
Head of Finance and Administration	Carol Butterill (to 29 Feb 2024) Caroline Palmer (from 1 Mar 2024)
Head of Client Services	Chris Davies
Head of People	Tracey Beever

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure

IDAS has an effective management structure which allows for the delivery of excellent services and organisational growth. Our structure is reviewed alongside our business plans on an annual basis to ensure that it continues to enable us to meet our strategic aims.

The Board of Trustees are responsible for strategic development, guaranteeing financial soundness, and ensuring adherence to key policies and procedures. A sub-committee structure exists comprising three sub-committees with clearly delegated authorities which are set out in IDAS Scheme of Delegation. Committees are Finance and Investment, Quality Assurance and People and Resources. The committees are comprised of trustees, non-trustee committee members, members of the senior leadership team and stakeholders with specific expertise and specialism. Committees report back to the full Board every quarter.

Our Chief Executive Officer is responsible for recommending and implementing strategic development and ensuring the effective management of human and financial resources.

A skilled team of senior managers made up of Head of Finance and Administration, Head of Services and Head of People oversee the delivery of key areas of the Business Plan, help develop services, identify new funding streams and ensure the best practice in delivery. A dedicated team of Regional and Local Area Managers supervise and support local teams whilst our Lead Practitioners provide case management support to our expert adult and children's support workers.

Trustee Recruitment and Training

Our Board comprises skilled and knowledgeable trustees and non-trustee committee members, recruited from a breadth of sectors including human resources, finance, education and charities. Trustee vacancies are advertised using national and local trustee and volunteering internet sites, in volunteer bureaux, the local press, through our statutory and voluntary partners, and with local businesses and organisations.

IDAS has a comprehensive training and induction package specifically for Board members which ensures that every new trustee understands the responsibilities of their role, the principles of financial management and gains significant awareness about the organisation. An annual Away Day allows the Board to identify and consider priority areas.

This year we have committed to diversifying our Board and will be carrying out targeted recruitment over the next 12 months.

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Employees

IDAS employees are from diverse backgrounds and have worked in various settings including social care, criminal justice and counselling services. They undergo a rigorous recruitment and individual induction process and receive on-going training and support. We continue our commitment to ensuring that all our adult support workers receive accredited, specialist IDVA (Independent Domestic Violence Advisors) and ISVA (Independent Sexual Violence Advisors) training. All employees and Trustees are subject to enhanced DBS checks.

Pay policy for senior staff

The Board of Directors, who are the Charity's trustees, and the senior management team are responsible for directing and controlling, running and operating the Company on a day-to-day basis. All directors give their time freely and no director received remuneration in the year. Details of director's expenses and related party transactions are disclosed in note 13 and 26 to the accounts.

The pay of the senior staff is benchmarked against other charitable organisations. The Board has adopted the National Council for Voluntary Organisations (NCVO) Guidance on senior staff pay.

Risk Review

A full formal risk review is carried out annually in line with the risk management policy and policies are in place to mitigate any risks identified during the review. In addition, IDAS sub-committees review specific risks within their terms of reference on a quarterly basis and highlight to the Board any matters which are judged to need further attention.

OBJECTIVES AND ACTIVITIES

Objectives

The Company was formed on 3 December 2003 and commenced as a charity on that date. The Company is limited by guarantee and its officers are governed by the Memorandum and Articles of Association dated 3 December 2003, amended January 2009, July 2016 and 6 April 2021. The objects of the Company are to provide accommodation, support and advice to people who have experienced or been affected by domestic abuse and/or sexual violence. The directors review the performance, aims and objectives of the Company every year to ensure compliance with the Charity Commission's guidance on public benefit.

Activities

To achieve our objectives, we provide a range of specialist support and innovative services for the public benefit including:

- Refuges for women and children escaping domestic abuse.
- Dispersed accommodation and support for anyone who needs to escape abuse.
- Community based services including Independent Domestic Violence Advisors (IDVAs), Independent Sexual Violence Advisors (ISVAs).
- Groups including our own MODA (Moving on from Domestic Abuse), You and Me, Mum and self-esteem groups.
- Support to children and young people, including 1-2-1 support and groups.
- Free, confidential helplines available 7 days a week.
- Accredited training, including free on-line awareness and e-learning training.
- Access to counselling and therapeutic services.
- Access to support via Live Chat.
- Extensive web resources including our dedicated family court and sexual violence support websites.

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Our Values

Our values underpin our work and how we do it. We are:

- Compassionate – We hold survivors at the heart of what we do and we care deeply about all that we do and how we do it.
- Inclusive – we are approachable & welcoming as employers, service providers & people. We promote unity, fairness & respect and we embrace diversity and difference.
- Courageous – we stand up for those we support; we are determined to make a real difference to lives and communities.
- Inspirational – our work inspires transformational change for individuals and communities. We are experts and leaders in our field, pioneering new ways of work for the benefit of those we are here to serve.

Our Volunteers

IDAS is proud of the role volunteers and survivor ambassadors play in our organisation. From raising funds, publicising our services, delivering groups and helping in our refuges, our teams are supported by our amazing pool of volunteers and survivor Ambassadors.

ACHIEVEMENTS AND PERFORMANCE

IDAS is the largest specialist charity in the North of England supporting anyone affected by domestic abuse or sexual violence. We pride ourselves on delivering high quality advice, support and accommodation to thousands of families and individuals every year.

Our achievements include:

Accommodation

Through our women's refuges and self-contained, dispersed properties we can accommodate anyone who needs to escape abuse and this year we have safely accommodated over 250 families in our safe houses. We are proud that we support people irrespective of their immigration status with around 20% of those accommodated in our refuges being women without recourse to public funds.

During the year we continued to develop our innovative Safe Havens project; a hosting scheme accommodating victims and survivors in family homes for short periods of time. This helps people who need respite away from abuse whilst they decide what they want to do in the longer term.

Our women's refuges are affiliated to WAFE (Women's Aid Federation of England), and we support the WAFE principle of an open-door policy, believing women's accounts of their experiences rather than requiring independent proof or evidence of domestic abuse. As members of WAFE we are also able to find people safe accommodation all over the UK using their Refuges Online facility which lists refuge vacancies and other sources of support.

Our dispersed accommodation is high-quality, self-contained and open to anyone who needs to escape. Through this accommodation we have supported male victims, trans women and trans men and women who cannot access refuge accommodation.

Everyone who stays in our accommodation, including children, is offered individual tailored support to meet their needs. We also employ specialist mental health support workers to provide groups and 1:1 support.

Due to high demand, sadly we are unable to accommodate around 65% of those referred to us. Because of this we are progressing our plans to buy flats and houses to expand the number of properties we provide over the next few years. This is being supported by a £2.085 million social investment and grant secured from Social and Sustainable Capital.

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Support and advice

During the last year we provided advice and support to over 10,000 survivors of domestic abuse and 700 people who have been subject to sexual violence.

Everyone referred to our service is contacted by one of our skilled practitioners who offer immediate safety planning, access to emergency accommodation where needed and referrals to our longer-term support services or other help outside of IDAS. Our support includes 1:1 and group work.

We will support people whether they choose to stay in the relationship or leave, irrespective of whether they want to report what has happened to the police. Our support is free and confidential. As well as supporting anyone subject to domestic abuse or sexual harm, we also employ specialist staff to help women who are subject to female genital mutilation (FGM), trafficking, stalking and so-called honour abuse.

Our expert teams offer intensive safety planning, crisis management, guidance through legal processes and emotional support to help overcome the devastating impact of violence and abuse. We are also able to provide befriending services, including peer mentors and groups. In some areas we have specialist workers, including for LGBTQ+ people and for Black and Asian women.

During 2023 we continued to support marginalised groups of people through additional Ministry of Justice funding which helps us reach victims from the Gypsy, Roma and Traveller communities, older people and disabled survivors. This funding has also enabled us to support people going through family court processes and those who face multiple disadvantages and who may find it more challenging to access support.

Children and young people

Children and young people are often the hidden victims of domestic abuse. Many abusers directly target children through emotional abuse, violence, or sexual abuse. This can have a huge impact on children's mental health, self-esteem and sense of self-worth. It can leave children with post-traumatic stress disorders and can affect all areas of their lives including their ability to engage in education and relationships.

We have developed several programmes to help children overcome the harmful impacts of living with abuse and, where we are not able to directly support children due to funding shortfalls, we refer to other local specialist agencies and charities

In North Yorkshire during the year we have continued to deliver highly regarded services including the Respect Young People's Programme and our DAWFA (Domestic Abuse Whole Family Approach). Both programmes help the whole family including those families where young people are being abusive to their parents or siblings. In Barnsley, we have rolled out group work and work with children and young people in schools.

Through our Independent Domestic Violence Advisor (IDVA) and Independent Sexual Violence Advisor (ISVA) service we are also able to support young people aged 14+ in their own right.

Through grant funding, we are proud to have worked in collaboration with specialist children's charity Haven to develop healthy relationships tools and resources for schools and we look forward to rolling these out, including a teachers training pack, during 2024.

Helpline and live-chat

Our free, confidential helplines and live chat support can offer a lifeline to survivors. This year we have dealt with over 30,000 providing immediate safety planning advice and access to information to survivors and professionals.

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Training and consultancy

During 2024 we have grown our training team and won exciting new contracts to deliver our accredited courses locally and nationally, including a Ministry of Justice contract to deliver trauma informed courses to specialists supporting victims of sexual violence.

Many of the courses we provide are free and easy to access including our basic online domestic abuse and rape awareness training courses which were completed by over 6,000 people in the last 12 months.

Our courses website also allows people to book onto our more advanced accredited training sessions which were delivered to over 2,000 professionals, students, and volunteers during the year.

We continued to provide our popular information sessions to thousands of professionals to help raise awareness about our services.

Awareness raising

We want a world where domestic abuse, sexual violence, as well as all forms of violence against women and girls are not tolerated. To this end, we are committed to doing all that we can to raise awareness about the harmful impacts of domestic abuse and sexual violence and to educating others about how they can recognise and respond to domestic abuse.

We have an active social media presence, our websites are a positive resource for survivors and partner agencies and we regularly provide inputs for local and national press. We also support national work to improve responses in the family court and, in the last year have supported campaigns to improve prosecution rates for domestic and sexual violence.

Locally, we work effectively with stakeholders and partners across our delivery areas and our champions work in local communities to build an awareness of IDAS and the services we offer. During the last year we have undertaken a great deal of work to engage rural communities where domestic abuse is often a hidden issue. We have also piloted a new approach through our whole community programme which embeds our work within local communities including by working with businesses, schools and community groups. We look forward to expanding this work during 2024.

To support our awareness raising and preventative work we have continued to grow the number of community champions and ambassadors across all our delivery areas and very much value the time that they, along with our team of voluntary survivor advisors, give to the organisation.

Fundraising Activities

IDAS adheres to all relevant statutory regulations including the Data Protection Act 2018 and Charities Act 2011. We are registered with the Fundraising Regulator, and we adhere to the Code of Fundraising Practice and the Fundraising Promise. We comply with the Code by upholding the standards applicable to all fundraising, including fair behaviour and taking overall responsibility for the fundraising activities of the charity. We have no instances of non-compliance with the Code to report.

We carry out fundraising activities throughout the year in the form of events, donor giving, volunteer activities and other forms of giving and activities organised by our internal fundraising team. We do not employ third parties to fundraise on our behalf.

Our internal fundraising team have received suitable training around safeguarding and vulnerable people. The activities of the fundraising team are monitored by senior leadership. We have not received any complaints about our fundraising activities in the last 12 months.

Our part-time Fundraiser has been working effectively to support our teams to organise events and we have benefited from match funding through Big Give campaigns. Highlights for the year include the Big Give Kind2Mind campaign in May, the York 10k in August and, in December, the Big Give Christmas Challenge which raised £23,397.

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

New Contracts and Grants Awarded

During the year, IDAS we were awarded additional Ministry of Justice funding to meet extra demand for support and accommodation. We tendered for, and won, accommodation and community services contracts in North Yorkshire and in Sheffield (starting from April 2024) and we also won a new contract to deliver accommodation in Doncaster.

FINANCIAL REVIEW

Treasurer's Statement

Following another challenging year, we have achieved a net increase in funds of £207k. Whilst the cost of living, inflation and staff pay have been pressure points in the year to 31 March 2024, we are pleased with the result for the year. We have been able to meet very high demand for our services in this period and deliver against our contracts.

Our income for the year has increased by £906k on 2023 levels due to securing new and renewed contracts, enabling us to continue to provide high quality services. Donations and fundraising income show limited signs of recovery with an increase of £1k on last year. Our primary costs remain the provision of services and staff costs are a significant part of this expenditure (60%). Our average headcount has increased by 5 and staff costs overall have increased by £500k on last year. We know that our staff are essential for our services and our investment in our people reflects this.

The balance sheet remains strong with a current ratio of 2:1 (Current Assets £1,911k: Current Liabilities £845k) and £1,920k total funds carried forward. At the year end, restricted funds (funds primarily relating to our contracts and are used to provide services) accounted for 46.5% of total funds compared to 24.7% in the previous year. This increase in restricted funds is the result of some additional income from a number of our partner funds.

Investment Policy

Under the terms of the Memorandum and Articles of Association, the monies of IDAS not immediately required for the delivery of services may be invested in such investments, securities or property as may be thought fit. The investment strategy is to further the strategic development of the charity.

The Board has adopted a Statement of Investment Principles which includes a commitment to exclude investments relating to climate change, armaments, oppressive regimes, tobacco, alcohol, adult entertainment, gambling, animal testing and high interest rate lending. In setting the investment policy, the trustees have regard to the Charity Commission guidance CC14 (updated 2023).

Our investments continue to be in a single portfolio managed by Churches Charities and Local Authorities Investment Management Limited (CCLA).

After the date of these financial statements, a deposit account has also been set up in the Charity's name to generate further investment income.

Reserves Policy

The Independent Domestic Abuse Services' Board of Trustees has established a policy whereby the maximum and minimum levels of unrestricted reserves required by the charity are determined by an assessment of the risks the charity faces.

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Risk assessment v reserves

The risk assessment has been carried out for the 2022-25 year and the maximum and minimum levels have been determined as £1,274k and £964k respectively. The charity's free reserves as of 31st March 2024 amounts to £1,310k which is equivalent to 2.3 months expenditure. This period of expenditure is sufficient for the Charity to continue providing against its contracts and this is kept under review at least annually to ensure the Charity's fund levels remain appropriate. With the future housing provision, the Charity aims to bolster its fund levels to allow for ongoing growth in housing.

As the actual level of free reserves as at 31 March 2024 exceeds the maximum level of reserves required, the Board of Trustees plan to consult with the Senior Leadership Team on designating surplus reserves for specific purposes associated with the strategic development of the charity.

PLANS FOR FUTURE PERIODS

IDAS strategy

In 2024, we developed an ambitious 5 year strategy which we continue to enact:

- **Support in the community:** We want victims and survivors to be safe in their own homes. To this end, we will continue to deliver and develop high quality, trauma informed support and programmes for anyone who has been subject to domestic abuse and/or sexual violence. Where it will benefit victims and survivors, we will expand our services into new geographical areas.
- **Accommodation:** In some cases, victims cannot remain safely at home and there is a growing need for emergency accommodation for people who urgently need to escape abuse. We will work to meet this need by providing more dispersed accommodation, including through property purchase.
- **Whole community model:** We believe that societal change is needed to bring about long-term change. We will develop a new way of working to ensure that wider communities are aware of our services and are equipped to tackle the root causes of domestic abuse and sexual violence.
- **Reaching marginalised people:** We know that there are people who find it more challenging to access support including disabled women, people with learning difficulties, women without recourse to public funds and those who face multiple adversity. We will work hard to reach people who might not know about our services or who might face additional challenges in accessing support.
- **Grow our influence:** Through partnership working, campaigning and awareness raising we will grow our influence in the north of England and beyond.
- **Training and education:** We will develop our courses and programmes to educate, train and reach more people.
- **Financial resilience:** We will develop greater financial resilience through commercial activities and fundraising.
- **Valuing our teams:** Our teams are our biggest asset and we will invest in, train and value them.

For the next year, we will specifically focus on:

- Delivering our newly won contracts across North Yorkshire, Sheffield and Doncaster
- Developing a housing strategy to set out our long-term commitment to growing our accommodation offer.
- Diversifying Board membership.
- Further rolling out our whole community programme.
- Growing our champions' and ambassadors' programmes.

Trustees' responsibilities statement

The trustees, who are also directors 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).

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

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

The auditors, Sagars Accountants Ltd, will be proposed for reappointment in accordance with section 485 of the Companies Act 2006.

Approved by order of the members of the board of Trustees on 16 September 2024 and signed on their behalf by:



J Mulligan
(Chair of Trustees)

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF INDEPENDENT DOMESTIC ABUSE SERVICES

Opinion

We have audited the financial statements of Independent Domestic Abuse Services (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF INDEPENDENT DOMESTIC ABUSE SERVICES (CONTINUED)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF INDEPENDENT DOMESTIC ABUSE SERVICES (CONTINUED)

Auditors' 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 Auditors' 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006 together with the Charities SORP (FRS102) 2019.

We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context were Charities Commission Regulations and requirements from funders.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income and the override of controls by management.

Our audit procedures to respond to these risks included:

- enquiries of management and the Trustees about their own identification and assessment of the risks of irregularities,
- sample testing on the posting of journals,
- reviewing accounting estimates for biases,
- reviewing contracts and carrying out detailed substantive testing on the completeness of income,
- reading minutes of meetings of those charged with governance; and
- obtaining confirmation from the trustees that there was no regulatory correspondence with the Charity Commission.

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. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained 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.

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF INDEPENDENT DOMESTIC ABUSE SERVICES (CONTINUED)

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

- Identify and assess the risks of material misstatement of the 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 of the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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 company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF INDEPENDENT DOMESTIC ABUSE SERVICES (CONTINUED)



Helen Daniels LLB FCA CTA (Senior Statutory Auditor)

For and on behalf of
Sagars Accountants Ltd
Chartered accountants and statutory auditor
Gresham House
5-7 St. Paul's Street
Leeds
LS1 2JG

Date 30-Sep-2024

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	5	92,270	11,967	104,237	103,688
Charitable activities	6	4,694,801	1,879,985	6,574,786	5,675,966
Other income	7	24,953	39,084	64,037	57,261
Total income		4,812,024	1,931,036	6,743,060	5,836,915
Expenditure on:					
Raising funds	8	5,097	-	5,097	1,009
Charitable activities	9	4,877,164	1,744,777	6,621,941	5,758,307
Total expenditure		4,882,261	1,744,777	6,627,038	5,759,316
Net (expenditure)/income before net gains/(losses) on investments		(70,237)	186,259	116,022	77,599
Net gains/(losses) on investments		91,119	-	91,119	(47,590)
Net movement in funds		20,882	186,259	207,141	30,009
Reconciliation of funds:					
Total funds brought forward		1,290,011	423,268	1,713,279	1,683,270
Net movement in funds		20,882	186,259	207,141	30,009
Total funds carried forward		1,310,893	609,527	1,920,420	1,713,279

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 19 to 38 form part of these financial statements.

INDEPENDENT DOMESTIC ABUSE SERVICES**(A company limited by guarantee)****REGISTERED NUMBER: 04984337****BALANCE SHEET****AS AT 31 MARCH 2024**

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	15	76,500	95,429
Investments	16	777,684	686,860
		<u>854,184</u>	<u>782,289</u>
Current assets			
Debtors	17	612,363	307,715
Cash at bank and in hand		1,298,796	1,464,358
		<u>1,911,159</u>	<u>1,772,073</u>
Creditors: amounts falling due within one year	18	(844,923)	(841,083)
Net current assets		<u>1,066,236</u>	<u>930,990</u>
Total assets less current liabilities		<u>1,920,420</u>	<u>1,713,279</u>
Total net assets		<u>1,920,420</u>	<u>1,713,279</u>
Charity funds			
Restricted funds	20	609,527	423,268
Unrestricted funds	20	1,310,893	1,290,011
Total funds		<u>1,920,420</u>	<u>1,713,279</u>

The financial statements were approved and authorised for issue by the Trustees on 16 September 2024 and signed on their behalf by:



J Mulligan
(Trustee)

The notes on pages 19 to 38 form part of these financial statements.

INDEPENDENT DOMESTIC ABUSE SERVICES**(A company limited by guarantee)****STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash used in operating activities	23	(132,281)	424,370
Cash flows from investing activities			
Purchase of tangible fixed assets		(33,576)	(22,350)
Proceeds from sale of investments		295	704,920
Purchase of investments		-	(703,534)
Net cash used in investing activities		(33,281)	(20,964)
Change in cash and cash equivalents in the year		(165,562)	403,406
Cash and cash equivalents at the beginning of the year		1,464,358	1,060,952
Cash and cash equivalents at the end of the year	24	1,298,796	1,464,358

The notes on pages 19 to 38 form part of these financial statements

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. General information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 39 Blossom Street, St Mary's Court, York, YO24 1AQ. Details of the charities principal activities are given in the Trustees' Report.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value. The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Independent Domestic Abuse Services 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.

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

2.2 Going concern

The directors and trustees have considered the financial position of the charity and the potential future impact of ongoing service demand on the ability of the charity to continue as a going concern for a period of at least 12 months from the date of signing the accounts.

The financial review set out on page 7 sets out an encouraging performance in the year to 31 March 2024, despite challenges faced, particularly around rising costs. The charity ended the year with a reserves position of £1,920,420 with unrestricted reserves of £1,310,893.

As part of our going concern assessment, forecasts of income, expenditure, cash and reserves for the year ending 31 March 2025 and through to 31 March 2026 have been prepared. These forecasts are based on our current and anticipated demand levels and contracts and the approved budget for 2024/2025. We have run stress tests on these forecasts to evaluate the impact of unanticipated fluctuations in income and increases in costs. The forecasts support the continued use of the going concern basis. The Board review income in detail on a quarterly basis and any downward trends are identified as early as possible to allow for mitigating actions.

As a result, the directors and trustees are satisfied that it remains appropriate to prepare these accounts on a going concern basis.

2.3 Taxation

The charity is exempt from corporation tax on its charitable activities.

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.4 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, any performance conditions attached have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from charitable activities represents amounts receivable in connection with services delivered by the charity, and includes contractual payments from local authorities and the Police and Crime Commissioner and performance related grants, and rent and related support charges received in respect of the provision of refuge spaces. Income from contracts for the supply of services, and similar performance related grants, are recognised over the period of delivery.

Income from government grants is recognised once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

When donors specify that donations and grants are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Donated professional services and gifts are included at the value to the charity where this can be quantified. No amounts are included in the financial statements for general volunteer services.

2.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

2.6 Charitable activities

Costs of activities in furtherance of the charity's objectives are defined as the expenditure incurred in providing services to individuals and their children suffering from domestic violence, including the following services:

- Provision of refuge space, including telephone help and advice line.
- Outreach/Independent Domestic Violence Advisor ('IDVA') services / Independent Sexual Violence Advisor ('ISVA') services to adults in the community and rural areas.
- Support for children and young people in the community.

Income from charitable activities has been similarly classified by these key service areas.

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.7 Support costs

Support costs include central functions and overheads that assist the work of the charity but which do not directly undertake charitable activities. These include back office costs, finance, personnel, payroll and governance costs.

Governance costs include the cost of audit of the annual accounts, legal and professional fees and the charges levied in managing the bank accounts.

2.8 Allocation and apportionment of costs

All costs are allocated between the expenditure categories noted above on basis designed to reflect the use of the resource. Costs relating specifically to a particular activity are allocated directly. Support costs are apportioned on the basis of the level of incoming resources connected with that activity.

Separate disclosure has been made of payments to partner organisations who directly assist in the delivery of services.

2.9 Tangible fixed assets and depreciation

Tangible fixed assets costing £300 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Fixtures and fittings	-	25% straight line
Equipment	-	25% straight line

2.10 Defined contribution pension scheme

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2.11 Investments

Investments are stated at fair value, as determined at the price quoted by the fund managers at the balance sheet date.

The charity's investments are held within managed investment portfolios. During the prior year ended 31 March 2023 the charity transferred its investments to a COIF Charities Ethical Investment Fund.

Gains and losses on investments, whether arising on regulation or disposal, are included on the Statement of Financial Activities in the period to which they relate.

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.12 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.13 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.14 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.15 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.16 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight-line basis over the lease term.

2.17 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Limited by guarantee

The company has no share capital. The liability of each member is limited to a sum not exceeding £1.

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

4. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

There are no key sources of estimation uncertainty in applying accounting policies in the financial statements.

5. Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Donations, legacies and gift aid	63,442	11,967	75,409
Gifts, donations in kind	28,828	-	28,828
	<u>92,270</u>	<u>11,967</u>	<u>104,237</u>

	Unrestricted funds 2023 £	Total funds 2023 £
Donations, legacies and gift aid	76,047	76,047
Gifts, donations in kind	27,641	27,641
	<u>103,688</u>	<u>103,688</u>

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

6. Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Provision of refuge space	1,363,658	18,868	1,382,526
Community based Outreach and ISVA	3,231,143	1,665,977	4,897,120
Support for children and young people	100,000	195,140	295,140
	<u>4,694,801</u>	<u>1,879,985</u>	<u>6,574,786</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Provision of refuge space	1,275,256	17,179	1,292,435
Community based Outreach and ISVA	2,761,069	1,375,655	4,136,724
Support for children and young people	119,887	126,921	246,808
	<u>4,156,212</u>	<u>1,519,755</u>	<u>5,675,967</u>

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

7. Other incoming resources

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
IDAS training	22,127	39,084	61,211
Other income	2,826	-	2,826
	<u>24,953</u>	<u>39,084</u>	<u>64,037</u>

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
IDAS training	44,055	9,750	53,805
Other income	3,456	-	3,456
	<u>47,511</u>	<u>9,750</u>	<u>57,261</u>

8. Expenditure on raising funds

	Unrestricted funds 2024 £	Total funds 2024 £
Cost of raising funds	<u>5,097</u>	<u>5,097</u>

	Unrestricted funds 2023 £	Total funds 2023 £
Cost of raising funds	<u>1,009</u>	<u>1,009</u>

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

9. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Provision of refuge space	985,362	21,284	1,006,646
Community based Outreach and ISVA	3,103,129	1,525,853	4,628,982
Support for children and young people	93,310	197,640	290,950
Support and governance costs	695,363	-	695,363
	<u>4,877,164</u>	<u>1,744,777</u>	<u>6,621,941</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Provision of refuge space	1,148,022	14,455	1,162,477
Community based Outreach and ISVA	2,533,170	1,233,089	3,766,259
Support for children and young people	90,147	132,327	222,474
Support and governance costs	607,097	-	607,097
	<u>4,378,436</u>	<u>1,379,871</u>	<u>5,758,307</u>

10. Analysis of expenditures by activities

	Activities undertaken directly 2024 £	Partner payments 2024 £	Support costs 2024 £	Total funds 2024 £
Provision of refuge space	601,621	-	1,020,126	1,621,747
Community based Outreach & ISVA	4,015,714	604,694	8,574	4,628,982
Support for children and young people	284,610	-	6,340	290,950
Governance costs	-	-	80,262	80,262
	<u>4,901,945</u>	<u>604,694</u>	<u>1,115,302</u>	<u>6,621,941</u>

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

	Activities undertaken directly 2023 £	Partner payments 2023 £	Support costs 2023 £	Total funds 2023 £
Provision of refuge space	966,417	-	741,950	1,708,367
Community based Outreach & ISVA	3,404,170	335,200	26,890	3,766,260
Support for children and young people	216,788	-	5,686	222,474
Governance costs	-	-	61,206	61,206
	<u>4,587,375</u>	<u>335,200</u>	<u>835,732</u>	<u>5,758,307</u>

11. Analysis of support costs

	Provision of refuge space 2024 £	Community based Outreach & ISVA 2024 £	Support for children and young people 2024 £	Total funds 2024 £
Staff costs	104,696	376,684	27,520	508,900
Running costs	4,758	17,118	1,251	23,127
Office costs	33,603	120,900	8,833	163,336
	<u>143,057</u>	<u>514,702</u>	<u>37,604</u>	<u>695,363</u>

	Provision of refuge space 2023 £	Community based Outreach & ISVA 2023 £	Support for children and young people 2023 £	Total funds 2023 £
Staff costs	92,320	285,749	17,722	395,791
Running costs	1,424	4,409	274	6,107
Office costs	47,864	148,148	9,187	205,199
	<u>141,608</u>	<u>438,306</u>	<u>27,183</u>	<u>607,097</u>

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

12. Auditors' remuneration

	2024 £	2023 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	9,900	7,500
Fees payable to the Charity's auditor for the non audit services	<u>2,304</u>	<u>2,304</u>

13. Staff costs

	2024 £	2023 £
Wages and salaries	3,564,466	3,160,848
Social security costs	328,017	243,323
Pension costs	109,736	98,439
	<u>4,002,219</u>	<u>3,502,610</u>

The average head count of employees during the year was 160 (2023: 155). The average number of full-time equivalent employees during the year is analysed as follows:

	2024 No.	2023 No.
Refuge workers including telephone help and advice line	11	12
Outreach / IDVA / ISVA workers	86	85
Children and young people workers	15	9
Volunteer organisers	2	2
Management and support	13	11
Dispersed Accommodation workers	8	8
Fundraising	1	1
Training	2	2
	<u>138</u>	<u>130</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2024 No.	2023 No.
In the band £80,001 - £90,000	1	1

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £205,796 (2023: £236,567).

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

14. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, expenses totalling £771 were reimbursed or paid directly to the Trustees (2023 - £nil). The expenses reimbursed for 2024 relate to board away days (including travel and parking expenses) and DBS checks.

15. Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation			
At 1 April 2023	75,587	195,087	270,674
Additions	11,316	22,260	33,576
Disposals	-	(7,352)	(7,352)
At 31 March 2024	86,903	209,995	296,898
Depreciation			
At 1 April 2023	59,792	115,453	175,245
Charge for the year	8,369	44,088	52,457
On disposals	-	(7,304)	(7,304)
At 31 March 2024	68,161	152,237	220,398
Net book value			
At 31 March 2024	18,742	57,758	76,500
At 31 March 2023	15,795	79,634	95,429

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

16. Fixed asset investments

	Other fixed asset investments £
Cost or valuation	
At 1 April 2023	686,860
Disposals	(295)
Revaluations	91,119
At 31 March 2024	777,684
Net book value	
At 31 March 2024	777,684
At 31 March 2023	686,860

All investments shown above are held at valuation.

The charity's investments are held within managed investment portfolios. During the year ended 31 March 2023 the charity transferred its investments to a COIF Charities Ethical Investment Fund.

The historical cost of the fixed asset investments is £703,239 (2023: £703,534).

17. Debtors

	2024 £	2023 £
Due within one year		
Trade debtors	306,838	184,462
Other debtors	2,936	3,888
Prepayments and accrued income	302,589	119,365
	612,363	307,715

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

18. Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	163,237	164,480
Other taxation and social security	82,051	70,880
Other creditors	27,365	24,425
Accruals and deferred income	572,270	581,298
	<u>844,923</u>	<u>841,083</u>
	2024 £	2023 £
Deferred income		
1 April 2022	407,799	249,814
Amount released to income	(407,799)	(249,814)
Amount deferred in year	485,080	407,799
At 31 March 2023	<u>485,080</u>	<u>407,799</u>

Income from contracts and performance related grants is deferred when received in advance of the delivery of the service. The movement of £77,281 is reflected in current year income.

19. Financial instruments

	2024 £	2023 £
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>777,684</u>	<u>686,860</u>

Financial assets measured at fair value through income and expenditure comprise investments.

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

20. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2024 £
Unrestricted funds					
General funds	1,263,920	4,812,024	(4,882,261)	91,119	1,284,802
Scarborough Refuge set up	15,000	-	-	-	15,000
Transformation fund	11,091	-	-	-	11,091
	<u>1,290,011</u>	<u>4,812,024</u>	<u>(4,882,261)</u>	<u>91,119</u>	<u>1,310,893</u>
	Balance at 1 April 2023 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2024 £
Restricted funds					
The Asda Foundation	44,401	-	(23,958)	-	20,443
The Bruno Schroder Trust	101,819	-	-	-	101,819
Police and Crime Commissioners for North Yorkshire (PCC)	33,069	286,010	(283,871)	-	35,208
Sheffield City Council	26,208	307,896	(306,969)	-	27,135
North Yorkshire Sports	3,565	1,067	(1,067)	-	3,565
Random Acts	1,537	-	-	-	1,537
Barnsley Metropolitan Borough Council	17,030	186,259	(119,999)	-	83,290
St. Giles	6,898	33,978	(29,546)	-	11,330
Ministry of Justice	93,333	818,563	(802,634)	-	109,262
York Street Aid	506	-	-	-	506
North Yorkshire County Council	3,543	54,259	(34,015)	-	23,787
Access to Justice Foundation	-	67,529	(47,372)	-	20,157
Leonie Shroder Fund	-	53,136	(20,904)	-	32,232
Home Office	6,052	-	-	-	6,052
Safelives	6,200	-	-	-	6,200
Selby Council	2,682	11,278	(8,904)	-	5,056
Other restricted donations	76,425	111,061	(65,538)	-	121,948
	<u>423,268</u>	<u>1,931,036</u>	<u>(1,744,777)</u>	<u>-</u>	<u>609,527</u>
Total of funds	<u>1,713,279</u>	<u>6,743,060</u>	<u>(6,627,038)</u>	<u>91,119</u>	<u>1,920,420</u>

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

20. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2023 £
Unrestricted funds						
General funds	1,384,898	4,307,410	(4,379,445)	(1,353)	(47,590)	1,263,920
Scarborough Refuge set up	15,000	-	-	-	-	15,000
Transformation fund	11,091	-	-	-	-	11,091
	<u>1,410,989</u>	<u>4,307,410</u>	<u>(4,379,445)</u>	<u>(1,353)</u>	<u>(47,590)</u>	<u>1,290,011</u>

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2023 £
Restricted funds						
The Asda Foundation	85,833	-	(41,432)	-	-	44,401
The Bruno Schroder Trust	41,531	67,000	(6,712)	-	-	101,819
Police and Crime Commissioners for North Yorkshire (PCC)	15,893	267,638	(250,462)	-	-	33,069
Sheffield City Council	4,310	222,953	(201,055)	-	-	26,208
North Yorkshire Sports	3,565	-	-	-	-	3,565
Random Acts	1,600	-	(63)	-	-	1,537
Barnsley Metropolitan Borough Council	492	101,349	(84,811)	-	-	17,030
Beneden Health	439	-	-	-	-	439
St. Giles	2,946	30,457	(26,505)	-	-	6,898
Ministry of Justice	39,212	761,639	(707,518)	-	-	93,333
York Street Aid	507	500	(501)	-	-	506

INDEPENDENT DOMESTIC ABUSE SERVICES**(A company limited by guarantee)****NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024****20. Statement of funds (continued)****Statement of funds - prior year (continued)**

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2023 £
North Yorkshire County Council	761	26,429	(23,647)	-	-	3,543
Access to Justice Foundation	-	-	(1,353)	1,353	-	-
Home Office	-	9,750	(3,698)	-	-	6,052
Safelives	-	13,350	(7,150)	-	-	6,200
Selby Council	-	11,151	(8,469)	-	-	2,682
Tesco Groundwork	-	231	(231)	-	-	-
Other restricted donations	75,192	17,058	(16,264)	-	-	75,986
	<u>272,281</u>	<u>1,529,505</u>	<u>(1,379,871)</u>	<u>1,353</u>	<u>-</u>	<u>423,268</u>
Total of funds	<u>1,683,270</u>	<u>5,836,915</u>	<u>(5,759,316)</u>	<u>-</u>	<u>(47,590)</u>	<u>1,713,279</u>

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

20. Statement of funds (continued)

Designated funds:

Scarborough Refuge set-up

£15,000 has been designated to cover the provision for the first-year implementation costs for setting up the Scarborough refuge. The project is still pending as at 31 March 2023.

Transformation fund

The transformation fund was designated in 2018-19 to provide resources for a series of reviews of administrative functions and infrastructure requirements. As at 1 April 2021, the unspent balance on the fund was £11,091 and no further costs were allocated fund during 2021-22 or 2022-23. The trustees will consider whether the designation is still appropriate.

Following the year end, and during a meeting of the Trustees, the board approved the removal of the 2 existing funding designations (Scarborough Refuge set-up and Transformation fund). The closing balances disclosed above will therefore be undesignated and transferred to the General fund after the date of these financial statements.

Restricted funds:

Restrictions imposed by funders may relate to the geographical area to which the funding may be applied, expenditure type or specific project or activity.

The notes above set out the restricted grants received and utilised in this and the prior year. Major restricted grants recognised in the year include:

The Asda Foundation – for development and delivery of programmes and resources for use in schools and the development of training and employee initiatives within ASDA to enhance awareness of domestic abuse.

The Bruno Schroder Trust – to provide additional resources for referral services.

Police and Crime Commissioners for North Yorkshire - to help facilitate the development of Helpline and On-call services.

Sheffield Council – to provide funds for support to clients in dispersed accommodation.

North Yorkshire Sports – for a cycling programme which promotes the benefits of physical activity for women and children living in emergency refuge accommodation.

Random acts – to provide care packages to clients.

St Giles – for rehabilitation and resettlement services.

York Street Aid – to provide both household goods for resettlement and improvement activities for refuge clients.

Access to Justice Fund - to improve outcomes in family court through provision of legal support.

Home Office – to provide training for honour based abuse.

Safelives – to develop media resources to educate young people on unhealthy relationships.

Selby Council – to provide dispersed safe accommodation in Tadcaster.

Ministry of Justice – in both North and south Yorkshire, for additional front-line staff to meet increased demand and address needs of specific client groups.

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

20. Statement of funds (continued)

Barnsley Metropolitan Borough Council - as part of the 'Bringing Barnsley Together' initiative to provide support to vulnerable victims in awareness and reporting of crime, particularly those associated with domestic and / or sexual violence.

21. Summary of funds

Summary of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2024 £
General funds	1,290,011	4,812,024	(4,882,261)	91,119	1,310,893
Restricted funds	423,268	1,931,036	(1,744,777)	-	609,527
	<u>1,713,279</u>	<u>6,743,060</u>	<u>(6,627,038)</u>	<u>91,119</u>	<u>1,920,420</u>

Summary of funds - prior year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2023 £
General funds	1,410,989	4,307,410	(4,379,445)	(1,353)	(47,590)	1,290,011
Restricted funds	272,281	1,529,505	(1,379,871)	1,353	-	423,268
	<u>1,683,270</u>	<u>5,836,915</u>	<u>(5,759,316)</u>	<u>-</u>	<u>(47,590)</u>	<u>1,713,279</u>

22. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	76,500	-	76,500
Fixed asset investments	777,684	-	777,684
Current assets	838,348	1,072,811	1,911,159
Creditors due within one year	(381,639)	(463,284)	(844,923)
Total	<u>1,310,893</u>	<u>609,527</u>	<u>1,920,420</u>

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

22. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	95,429	-	95,429
Fixed asset investments	686,860	-	686,860
Current assets	1,096,479	675,595	1,772,074
Creditors due within one year	(588,757)	(252,326)	(841,083)
Total	1,290,011	423,269	1,713,280

23. Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £	2023 £
Net income for the period (as per Statement of Financial Activities)	207,141	30,009
Adjustments for:		
Depreciation of tangible fixed assets	52,457	48,910
Net loss/(gains) on investments	(91,119)	47,294
Loss on disposal of tangible fixed assets	48	554
(Decrease)/increase in trade and other debtors	(304,648)	44,109
Increase/(decrease) in trade and other creditors	3,840	253,494
Net cash provided by/(used in) operating activities	(132,281)	424,370

24. Analysis of cash and cash equivalents

	2024 £	2023 £
Cash at bank in hand	1,298,796	1,464,358
Total cash and cash equivalents	1,298,796	1,464,358

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

25. Analysis of changes in net debt

	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
Cash at bank and in hand	1,464,358	(165,562)	1,298,796
	<u>1,464,358</u>	<u>(165,562)</u>	<u>1,298,796</u>

26. Operating lease commitments

At 31 March 2024 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024 £	2023 £
Not later than 1 year	38,668	34,573
Later than 1 year and not later than 5 years	45,168	139
	<u>83,836</u>	<u>34,712</u>

27. Related party transactions

One of the Charity's employees, Sarah Hill, is Chair of Women's Aid Federation of England, an agency which the Charity collaborates with to further support the Charity's beneficiaries. The above mentioned employee attended a conference within the year as a speaker on behalf of Women's Aid. 5 other employees of the Charity also attended the conference and paid for tickets totalling £2,600.

INDEPENDENT DOMESTIC ABUSE SERVICES

England & Wales - Charity number 1102337

Accounts

INDEPENDENT DOMESTIC ABUSE SERVICES
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' report	2 - 9
Independent auditors' report on the financial statements	10 - 13
Statement of financial activities	14
Balance sheet	15
Statement of cash flows	16
Notes to the financial statements	17 - 36

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2023

Trustees	J Mulligan, Chair A Seabrooke, Vice Chair S Collins A Fearon J Kent V Sundaram M Walker C Acklam (Appointed 13 April 2023) G Umpleby (Appointed 13 April 2023) H Raine (Appointed 8 September 2022) C Evans (Resigned 15 September 2023) N Long (Resigned 23 March 2023) C Gilham (Resigned 27 July 2022)
Company registered number	04984337
Charity registered number	1102337
Registered office	39 Blossom Street St Mary's Court York YO24 1AQ
Independent auditors	Sagars Accountants Ltd Statutory Auditor Gresham House 5-7 St Pauls Street Leeds LS1 2JG
Solicitors	Blacks Solicitors Hanover House 22 Clarendon Road Leeds LS2 9NZ

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also directors for the purposes of company law, present their report and the financial statements of the company for the year ended 31 March 2023.

CHAIR'S OVERVIEW

Throughout the year our dedicated staff, volunteers and Board have continued to provide transformational services for thousands of victims and survivors across North and South Yorkshire.

Our vital, and often life changing services have helped over 10,000 people remain safely in their own homes, supported over 26,000 helpline callers, accommodated over 100 families who needed to escape abuse and helped 700 victims of sexual violence.

There is no doubt that the increasing cost of living has impacted on our fund-raising activities, but despite this we have been able to employ more staff and to develop specialist IDVA roles to support older people, LGBT+ victims, disabled people and victims from marginalised communities. We continue to provide our helpline support 365 days a year.

During the year we have developed our whole family approach across North Yorkshire, supporting survivors and their children to rebuild their relationships through our trauma informed programme. We also attracted additional funding to provide targeted support for survivors who are engaged in family court processes.

In addition to our front line services, we understand the importance of working to prevent abuse and harm as early as possible. We have continued to develop resources for schools and young people which will help inform students about healthy relationships.

We take pride in all that we do and remain completely committed to delivering services to the highest standard. In recognition of this we have retained our Safe Lives Leading Lights status, our Women's Aid National Quality Award and our Lime Culture national standard. We have also achieved the nationally recognised Helpline Accreditation in respect of our helplines in Sheffield and North Yorkshire.

As a large specialist organisation, raising awareness and educating people about the causes and impacts of abuse and violence is a key activity. This year we provided accredited training to over 7,000 professionals and recruited more than 150 volunteers and champions to spread the word in communities, helping to ensure people know about the help we offer. We have also redeveloped our website to provide more information and resources for our partners, as well as directly to survivors. The Home Office commissioned us to develop an e-learning package and we continue to provide free e-learning to professionals across the UK. We have also worked with colleagues in the sector to influence national policy and to lobby on key issues that impact survivors, for example the family courts. We are rapidly developing our whole community approach focusing on prevention and early intervention and this will be rolled out in two trial areas over the next 12 months.

We place the needs of victims and survivors at the heart of everything we do and are extremely proud to work closely with our Survivor Advisory Board and Ambassadors who help shape what we do and how we do it. This year we launched our new strategy which sets out our ambitions to protect all those subject to abuse and violence, to transform the systems that negatively impact on victims and to inspire societal change both locally and nationally.

We want a world where domestic abuse, sexual violence as well as all forms of violence against women and girls are not tolerated and we will work ceaselessly to achieve this goal.

Finally, everyone at IDAS plays a vital role in helping us provide the very best services and support. I give our thanks to our incredible and loyal team of staff led by CEO Sarah Hill, volunteers, champions, patrons, trustees and committee members for their fortitude and commitment throughout the year. Together we make a huge difference to thousands of people every year.

Julia Mulligan, Chair

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

THE TRUSTEES

The trustees who served the company during the period can be found in the reference and administrative details on page 1

The trustees act as directors for the purpose of company law.

KEY MANAGEMENT PERSONNEL

Chief Executive Officer	Sarah Hill
Head of Finance and Administration	Carol Butterill
Head of Client Services	Chris Davies
Head of People	Tracey Beever

PATRONS

Rory Cowan (actor)
Joanne Harris (author)
Joolz Denby (poet)
Margaret Sentamu (humanitarian)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure

IDAS has a resilient management structure which allows for the delivery of excellent services and organisational growth. Our structure is reviewed alongside our business plans on an annual basis to ensure that it continues to enable us to meet our strategic aims.

The Board of Trustees are responsible for strategic development, guaranteeing financial soundness, and ensuring adherence to key policies and procedures. A sub-committee structure exists comprising three sub-committees with clearly delegated authorities which are set out in IDAS Scheme of Delegation. Committees are Finance and Investment, Quality Assurance and People and Resources. The committees are made up of trustees, non-trustee committee members, members of the senior leadership team and stakeholders with specific expertise and specialism. Committees report back to the full Board every quarter.

Our Chief Executive Officer is responsible for recommending and implementing strategic development and ensuring the effective management of human and financial resources.

A skilled team of senior managers made up of the Head of Finance and Administration, the Head of Client Services and the Head of People oversee the delivery of key areas of the Business Plan, help develop services identify new funding streams and ensure the best practice in delivery. A dedicated team of Regional and Local Area Managers supervise, support and case manage experienced, qualified practitioners.

Trustee Recruitment and Training

Our Board comprises skilled and knowledgeable trustees and non-trustee committee members, recruited from a breadth of sectors including the law, human resources, marketing and finance. Trustee vacancies are advertised widely using national and local trustee and volunteering internet sites, in volunteer bureaux, the local press, through our statutory and voluntary partners, and with local businesses and organisations.

IDAS has a comprehensive training and induction package specifically for Board members which ensures that every new trustee understands the responsibilities of their role, the principles of financial management and gains significant awareness about the organisation. An annual Away Day allows the Board to identify and consider priority areas.

This year we have committed to diversifying our Board and will be carrying out targeted recruitment over the next 12 months.

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Employees

IDAS employees come from diverse backgrounds and have worked in various settings including social care, criminal justice and counselling services. They undergo a rigorous recruitment and individual induction process and receive on-going training and support. We continue our commitment to ensuring that all our adult support workers receive accredited, specialist IDVA (Independent Domestic Violence Advisors) and ISVA (Independent Sexual Violence Advisors) training. All employees and Trustees are subject to enhanced DBS checks.

Pay policy for senior staff

The Board of Directors, who are the Charity's trustees, and the senior management team are responsible for directing and controlling, running and operating the Company on a day-to-day basis. All directors give their time freely and no director received remuneration in the year. Details of director's expenses and related party transactions are disclosed in note 13 and 26 to the accounts.

The pay of the senior staff has been subject to a review within the last 12 months and is benchmarked against other charitable organisations. The Board has adopted the National Council for Voluntary Organisations (NCVO) Guidance on senior staff pay.

Risk Review

A full formal risk review is carried out annually in line with the risk management policy and policies are in place to mitigate any risks identified during the review. In addition, IDAS sub-committees review specific risks within their terms of reference on a quarterly basis and highlight to the Board any matters which are judged to need further attention.

OBJECTIVES AND ACTIVITIES

Objectives

The Company was formed on 3 December 2003 and commenced as a charity on that date. The Company is limited by guarantee and its officers are governed by the Memorandum and Articles of Association dated 3 December 2003, amended January 2009, July 2016 and 6 April 2021. The objects of the Company are to provide accommodation, support and advice to people who have experienced or been affected by domestic abuse and/or sexual violence. The directors review the performance, aims and objectives of the Company every year to ensure compliance with the Charity Commission's guidance on public benefit.

Activities

To achieve our objectives, we provide a range of specialist support and innovative services for the public benefit including:

- Refuges for women and children escaping domestic abuse.
- Dispersed accommodation and support for anyone who needs to escape abuse.
- Community based services including Independent Domestic Violence Advisors (IDVAs), Independent Sexual Violence Advisors (ISVAs).
- Groups including our own MODA (Moving on from Domestic Abuse), You and Me, Mum and self-esteem groups.
- Support to children and young people, including 1-2-1 support and groups.
- Free, confidential helplines available 7 days a week.
- Accredited training, including free on-line awareness and e-learning training.
- Access to counselling and therapeutic services.
- Access to support via Live Chat.
- Extensive web resources including our dedicated family court and sexual violence support websites.

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Our Values

Our values underpin our work and how we do it. We are:

- Compassionate – We hold survivors at the heart of what we do and we care deeply about all that we do and how we do it.
- Inclusive – we are approachable & welcoming as employers, service providers & people. We promote unity, fairness & respect and we embrace diversity and difference.
- Courageous – we stand up for those we support; we are determined to make a real difference to lives and communities.
- Inspirational – our work inspires transformational change for individuals and communities. We are experts and leaders in our field, pioneering new ways of work for the benefit of those we are here to serve.

Our Volunteers

IDAS is proud of the role volunteers play in our organisation. From raising funds, publicising our services, delivering groups and helping in our refuges, our teams are supported by our amazing pool of volunteers and survivor Ambassadors.

ACHIEVEMENTS AND PERFORMANCE

IDAS is the largest specialist charity in the North of England supporting anyone affected by domestic abuse or sexual violence. We pride ourselves on delivering high quality advice, support and accommodation to thousands of families and individuals every year.

Our achievements include:

Accommodation

Through our women's refuges and self-contained, dispersed properties we can accommodate anyone who needs to escape abuse. During the year we have also developed our innovative Safe Havens project; a hosting scheme accommodating victims and survivors in family homes for short periods of time. This helps people who need respite away from abuse whilst they decide what they want to do in the longer term.

Our women's refuges are affiliated to WAFE (Women's Aid Federation of England), and we fully support the WAFE principle of an open-door policy, believing women's accounts of their experiences rather than requiring independent proof or evidence of domestic abuse. As members of WAFE we are also able to find people safe accommodation all over the UK using their Refuges Online facility.

We are proud to be able to support women without recourse to public funds in all of our refuge accommodation as we know that this group of women is amongst the most physically vulnerable.

Our dispersed accommodation is high-quality, self-contained and open to anyone who needs to escape. Through this accommodation we have supported male victims, trans women and trans men and women who cannot access refuge accommodation.

Everyone who stays in our accommodation, including children, is offered individual tailored support to meet their needs. We also employ specialist mental health support workers to provide groups and 1:1 support.

Due to high demand, sadly we are unable to accommodate around 70% of people referred to us. Because of this we are developing ambitious plans to buy flats and houses to expand the number of properties we provide over the next few years.

Support and advice

We provide advice and support to thousands of victims and survivors of domestic abuse and sexual violence every year.

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Everyone referred to our service is contacted by one of our skilled practitioners who offer immediate safety planning, access to emergency accommodation where needed and referrals to our longer-term support services or other help outside of IDAS. Our support includes 1:1 and group work.

We will support people whether they choose to stay in the relationship or leave, irrespective of whether they want to report what has happened to the police. Our support is free and confidential. As well as supporting anyone subject to domestic abuse or sexual harm, we also employ specialist staff to help women who are subject to female genital mutilation (FGM), trafficking, stalking and so-called honour based violence.

Our expert teams offer intensive safety planning, crisis management, guidance through legal processes and emotional support to help overcome the devastating impact of violence and abuse. We are also able to provide befriending services, including peer mentors and groups. In some areas we have specialist workers, including for LGBTQ+ people and for Black and Asian women.

During 2022 we were awarded additional Ministry of Justice funding to work with marginalised groups including with victims from the Gypsy, Roma and Traveller communities. This funding has also enabled us to support people who face multiple disadvantages and who may find it more challenging to engage in support.

Children and young people

Children and young people are often the hidden victims of domestic abuse. Many abusers directly target children through emotional abuse, violence, or sexual abuse. This can have a huge impact on children's relationships with others and on their behaviour with some becoming aggressive and others withdrawn.

As well as supporting children and young people who live in our refuges, IDAS support young people and children across North Yorkshire via our Respect Young People's Programme and through our DAWFA (Domestic Abuse Whole Family Approach). Both programmes help the whole family including those families where young people are being abusive to their parents or siblings.

Through our Independent Domestic Violence Advisor (IDVA) and Independent Sexual Violence Advisor (ISVA) service we can support young people aged 14+ in their own right and in some areas we are able to provide services that specifically support younger people including our innovative Respect and Whole Family Programmes which are delivered across North Yorkshire.

Through grant funding, we are currently developing tools and resources for schools to help them educate and support young people to develop healthy relationships. During 2023 we will finalise the development and roll-out of our schools' resource which will provide a free, preventative programme for teachers.

Helpline and live-chat

Our free, confidential helplines dealt with over 26000 callers during the year and we were also able to deliver live-chat support to hundreds of victims.

Training and consultancy

During 2023 we have grown our training team and won exciting new contracts to deliver our accredited courses locally and nationally, including a North Yorkshire wide package for professionals and a bespoke e-learning course for the Home Office.

Many of the courses we provide are free and easy to access including our basic online domestic abuse and rape awareness training courses which were completed by over 5,000 people in the last 12 months.

Our courses website also allows people to book onto our more advanced accredited training sessions which were delivered to over 2,000 professionals, students, and volunteers during the year.

We continued to provide our popular information sessions to thousands of professionals to help raise awareness about our services.

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Awareness raising

We are committed to doing all that we can to raise awareness about the harmful impacts of domestic abuse and sexual violence and we are working to end all forms of violence against women and girls.

We have an active social media presence, our websites are a positive resource for survivors and partner agencies and we regularly provide inputs for local and national press. We also support national work to improve responses in the family court and, in the last year have supported campaigns to improve prosecution rates for domestic and sexual violence.

Locally, we work effectively with stakeholders and partners across our delivery areas and our champions work in local communities to build an awareness of IDAS and the services we offer. During the last year we have undertaken a great deal of work to engage rural communities in North Yorkshire and we are working closely with Catterick Garrison, the largest army garrison in England, training hundreds of army personnel and raising awareness of our services to ensure that victims can access the vital support we provide. In South Yorkshire our teams have also built on our IDAS GP Champions scheme by working with Sheffield hospital on a 'Talk to me' scheme, providing training, resources, and enamel pin badges to dedicated team members to encourage disclosures and referrals.

Over the next year we will continue to grow our Community Champions and Survivor Ambassadors programmes and aim to recruit hundreds of people to help us raise awareness about domestic abuse and the support available for victims.

Fundraising Activities

Our part-time Fundraiser has been working effectively to support our teams to organise events and we have benefited from match funding through Big Give campaigns.

New Contracts and Grants Awarded

During the year, IDAS we were awarded additional government funding to meet extra demand for support and accommodation. We tendered for, and won, accommodation and community services contract in Barnsley and we were successful in a tender for accommodation services in Sheffield.

In autumn 2023, our North Yorkshire support services and Sheffield community services will be competitively tendered.

FINANCIAL REVIEW

Treasurer's Statement

Following another challenging year, we have achieved a net increase in funds of £30k. Whilst the cost of living, inflation and staff pay have been pressure points in the year to 31 March 2023, we are satisfied with the result for the year. We have been able to meet very high demand for our services in this period and deliver against our contracts.

Our income for the year has increased by £946k on 2022 levels due to securing new and renewed contracts, enabling us to continue to provide high quality services. Unfortunately, donations and fundraising income has not recovered to pre-pandemic levels, showing a reduction of £16k on last year. Our primary costs remain the provision of services and staff costs are a significant part of this expenditure (69%). Our average headcount has increased by 8 and staff costs overall have increased by £500k on last year. We know that our staff are essential for our services and our investment in our people reflects this.

Throughout the year we continued to see significant inflationary pressure at highs of more than 10% in autumn 2022 and we expect this to be a challenging feature of the remainder of 2023.

The balance sheet remains strong with a current ratio of 2:1 (Current Assets £1,772k; Current Liabilities £841k) and £1,713k total funds carried forward. At the year end, restricted funds accounted for 24.7% of total funds compared to 16.1% in the previous year. This increase in restricted funds is the result of some additional income from a number of our partner funds.

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Investment Policy

Under the terms of the Memorandum and Articles of Association, the monies of IDAS not immediately required for the delivery of services may be invested in such investments, securities or property as may be thought fit. The investment strategy is to further the strategic development of the charity.

The Board has adopted a Statement of Investment Principles which includes a commitment to exclude investments relating to climate change, armaments, oppressive regimes, tobacco, alcohol, adult entertainment, gambling, animal testing and high interest rate lending. In setting the investment policy, the trustees have regard to the Charity Commission guidance CC14 (updated 2023).

During the year, after taking independent advice, investments were consolidated into one portfolio managed by Churches Charities and Local Authorities Investment Management Limited (CCLA).

Reserves Policy

The Independent Domestic Abuse Services' Board of Trustees has established a policy whereby the maximum and minimum levels of unrestricted reserves required by the charity are determined by an assessment of the risks the charity faces.

Risk assessment v reserves

The risk assessment has been carried out for the 2023-24 year and the maximum and minimum levels have been determined as £1,122k and £846k respectively. The charity's free reserves as of 31st March 2023 amounts to £1,290k which is equivalent to 2.3 months expenditure.

As the actual level of free reserves as at 31 March 2023 exceeds the maximum level of reserves required, the Board of Trustees plan to consult with the Senior Leadership Team on designating surplus reserves for specific purposes associated with the strategic development of the charity.

PLANS FOR FUTURE PERIODS

IDAS strategy

We have developed an ambitious 5-year strategy which identifies our key priorities:

- **Support in the community:** We want victims and survivors to be safe in their own homes. To this end, we will continue to deliver and develop high quality, trauma informed support and programmes for anyone who has been subject to domestic abuse and/or sexual violence. Where it will benefit victims and survivors, we will expand our services into new geographical areas.
- **Accommodation:** In some cases, victims cannot remain safely at home and there is a growing need for emergency accommodation for people who urgently need to escape abuse. We will work to meet this need by providing more dispersed accommodation, including through property purchase.
- **Whole community model:** We believe that societal change is needed to bring about long-term change. We will develop a new way of working to ensure that wider communities are aware of our services and are equipped to tackle the root causes of domestic abuse and sexual violence.
- **Reaching marginalised people:** We know that there are people who find it more challenging to access support including disabled women, people with learning difficulties, women without recourse to public funds and those who face multiple adversity. We will work hard to reach people who might not know about our services or who might face additional challenges in accessing support.
- **Grow our influence:** Through partnership working, campaigning and awareness raising we will grow our influence in the north of England and beyond.
- **Training and education:** We will develop our courses and programmes to educate, train and reach more people.
- **Financial resilience:** We will develop greater financial resilience through commercial activities and fundraising.
- **Valuing our teams:** Our teams are our biggest asset and we will invest in, train and value them.

For the next year, we will specifically focus on:

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

- Competing to win services in North Yorkshire and Sheffield.
- Developing our housing plan to grow our accommodation offer.
- Further developing our training offer to enhance our financial resilience.
- Diversifying Board membership.
- Developing further our preventative programmes for young people and schools.
- Rolling out our whole community programme in a number of locations.
- Growing our champions and ambassador programmes.

Trustees' responsibilities statement

The trustees, who are also directors 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).

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

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

The auditors, Sagars Accountants Ltd, will be proposed for reappointment in accordance with section 485 of the Companies Act 2006.

Approved by order of the members of the board of Trustees on 7 September 2023 and signed on their behalf by:



J Mulligan
(Chair of Trustees)

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF INDEPENDENT DOMESTIC ABUSE SERVICES

Opinion

We have audited the financial statements of Independent Domestic Abuse Services (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF INDEPENDENT DOMESTIC ABUSE SERVICES (CONTINUED)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF INDEPENDENT DOMESTIC ABUSE SERVICES (CONTINUED)

Auditors' 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 Auditors' 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006 together with the Charities SORP (FRS102) 2019.

We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context were Charities Commission Regulations and requirements from funders.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income and the override of controls by management.

Our audit procedures to respond to these risks included:

- enquiries of management and the Trustees about their own identification and assessment of the risks of irregularities,
- sample testing on the posting of journals,
- reviewing accounting estimates for biases,
- reviewing contracts and carrying out detailed substantive testing on the completeness of income,
- reading minutes of meetings of those charged with governance; and
- obtaining confirmation from the trustees that there was no regulatory correspondence with the Charity Commission.

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. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained 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 judgement and maintain professional

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF INDEPENDENT DOMESTIC ABUSE SERVICES (CONTINUED)

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 of the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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 company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Helen Daniels LLB FCA CTA (Senior Statutory Auditor)

For and on behalf of
Sagars Accountants Ltd
Chartered accountants and statutory auditor
Gresham House
5-7 St. Paul's Street
Leeds
LS1 2JG

Date 09-Nov-2023

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	4	103,688	-	103,688	120,642
Charitable activities	5	4,156,212	1,519,755	5,675,966	4,729,030
Other income	6	47,510	9,750	57,261	18,332
Total income		4,307,410	1,529,505	5,836,915	4,868,004
Expenditure on:					
Raising funds	7	1,009	-	1,009	10,898
Charitable activities	8	4,378,436	1,379,871	5,758,307	4,908,261
Total expenditure		4,379,445	1,379,871	5,759,316	4,919,159
Net (expenditure)/income before net (losses)/gains on investments		(72,035)	149,634	77,599	(51,155)
Net (losses)/gains on investments		(47,590)	-	(47,590)	26,824
Net (expenditure)/income		(119,625)	149,634	30,009	(24,331)
Transfers between funds	19	(1,353)	1,353	-	-
Net movement in funds		(120,978)	150,987	30,009	(24,331)
Reconciliation of funds:					
Total funds brought forward		1,410,989	272,281	1,683,270	1,707,601
Net movement in funds		(120,978)	150,987	30,009	(24,331)
Total funds carried forward		1,290,011	423,268	1,713,279	1,683,270

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 17 to 36 form part of these financial statements.

INDEPENDENT DOMESTIC ABUSE SERVICES**(A company limited by guarantee)****REGISTERED NUMBER: 04984337****BALANCE SHEET****AS AT 31 MARCH 2023**

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	14	95,429	122,543
Investments	15	686,860	735,540
		<u>782,289</u>	<u>858,083</u>
Current assets			
Debtors	16	307,715	351,824
Cash at bank and in hand		1,464,358	1,060,952
		<u>1,772,073</u>	<u>1,412,776</u>
Creditors: amounts falling due within one year	17	(841,083)	(587,589)
Net current assets		<u>930,990</u>	<u>825,187</u>
Total assets less current liabilities		<u>1,713,279</u>	<u>1,683,270</u>
Total net assets		<u><u>1,713,279</u></u>	<u><u>1,683,270</u></u>
Charity funds			
Restricted funds	19	423,268	272,281
Unrestricted funds	19	1,290,011	1,410,989
Total funds		<u><u>1,713,279</u></u>	<u><u>1,683,270</u></u>

The financial statements were approved and authorised for issue by the Trustees on 07 September 2023 and signed on their behalf by:



J Mulligan
(Trustee)

The notes on pages 17 to 36 form part of these financial statements.

INDEPENDENT DOMESTIC ABUSE SERVICES
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash used in operating activities	22	424,370	(180,106)
Cash flows from investing activities			
Purchase of tangible fixed assets		(22,350)	(60,000)
Proceeds from sale of investments		704,920	-
Purchase of investments		(703,534)	-
Net cash used in investing activities		(20,964)	(60,000)
Change in cash and cash equivalents in the year		403,406	(240,106)
Cash and cash equivalents at the beginning of the year		1,060,952	1,301,058
Cash and cash equivalents at the end of the year	23	1,464,358	1,060,952

The notes on pages 17 to 36 form part of these financial statements

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. General information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 39 Blossom Street, St Mary's Court, York, YO24 1AQ. Details of the charities principal activities are given in the Trustees' Report.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value. The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Independent Domestic Abuse Services 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.

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

2.2 Going concern

The directors and trustees have considered the financial position of the charity and the potential future impact of ongoing service demand on the ability of the charity to continue as a going concern for a period of at least 12 months from the date of signing the accounts.

The financial review set out on page 7 sets out an encouraging performance in the year to 31 March 2023, despite challenges faced, particularly around rising costs. The charity ended the year with a reserves position of £1,713,278 with unrestricted reserves of £1,290,010.

As part of our going concern assessment, forecasts of income, expenditure, cash and reserves for the year ending 31 March 2024 and through to 31 March 2025 have been prepared. These forecasts are based on our current and anticipated demand levels and contracts and the approved budget for 2023/2024. We have run stress tests on these forecasts to evaluate the impact of unanticipated fluctuations in income and increases in costs. The forecasts support the continued use of the going concern basis. The Board review income in detail on a quarterly basis and any downward trends are identified as early as possible to allow for mitigating actions.

As a result, the directors and trustees are satisfied that it remains appropriate to prepare these accounts on a going concern basis.

2.3 Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable in the circumstances.

Areas in which judgement has been applied in preparing these financial statements include an assessment of the appropriate expenditure to recognise against certain restricted grants, and the allocation of support costs as outlined below.

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.4 Taxation

The charity is exempt from corporation tax on its charitable activities.

2.5 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, any performance conditions attached have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from charitable activities represents amounts receivable in connection with services delivered by the charity, and includes contractual payments from local authorities and the Police and Crime Commissioner and performance related grants, and rent and related support charges received in respect of the provision of refuge spaces. Income from contracts for the supply of services, and similar performance related grants, are recognised over the period of delivery.

Income from government grants is recognised once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

When donors specify that donations and grants are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Donated professional services and gifts are included at the value to the charity where this can be quantified. No amounts are included in the financial statements for general volunteer services.

2.6 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

2.7 Charitable activities

Costs of activities in furtherance of the charity's objectives are defined as the expenditure incurred in providing services to individuals and their children suffering from domestic violence, including the following services:

- Provision of refuge space, including telephone help and advice line.
- Outreach/Independent Domestic Violence Advisor ('IDVA') services / Independent Sexual Violence Advisor ('ISVA') services to adults in the community and rural areas.
- Support for children and young people in the community.
- Income from charitable activities has been similarly classified by these key service areas.

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.8 Support costs

Support costs include central functions and overheads that assist the work of the charity but which do not directly undertake charitable activities. These include back office costs, finance, personnel, payroll and governance costs.

Governance costs include the cost of audit of the annual accounts, legal and professional fees and the charges levied in managing the bank accounts.

2.9 Allocation and apportionment of costs

All costs are allocated between the expenditure categories noted above on basis designed to reflect the use of the resource. Costs relating specifically to a particular activity are allocated directly. Support costs are apportioned on the basis of the level of incoming resources connected with that activity.

Separate disclosure has been made of payments to partner organisations who directly assist in the delivery of services.

2.10 Tangible fixed assets and depreciation

Tangible fixed assets costing £300 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Fixtures and fittings	-	25% straight line
Equipment	-	25% straight line

2.11 Defined contribution pension scheme

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2.12 Investments

Investments are stated at fair value, as determined at the price quoted by the fund managers at the balance sheet date.

The charity's investments are held within managed investment portfolios. In the prior year these comprise of a range of listed bonds, equities, unit trusts and open-ended investment companies. During the year ended 31 March 2023 the charity transferred its investments to a COIF Charities Ethical Investment Fund.

Gains and losses on investments, whether arising on regulation or disposal, are included on the Statement of Financial Activities in the period to which they relate.

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.13 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.14 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.15 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.16 Financial instruments

Fixed asset investments are measured at fair value through net income and expenditure on the Statement of Financial Activities.

All other financial assets and liabilities are measured at amortised cost.

2.17 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight-line basis over the lease term.

2.18 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Limited by guarantee

The company has no share capital. The liability of each member is limited to a sum not exceeding £1.

INDEPENDENT DOMESTIC ABUSE SERVICES
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

4. Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Donations, legacies and gift aid	76,047	-	76,047
Gifts, donations in kind	27,641	-	27,641
	<u>103,688</u>	<u>-</u>	<u>103,688</u>

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Donations, legacies and gift aid	80,964	31,053	112,017
Gifts, donations in kind	8,625	-	8,625
	<u>89,589</u>	<u>31,053</u>	<u>120,642</u>

5. Income from charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Provision of refuge space	1,275,256	17,179	1,292,435
Community based Outreach and ISVA	2,761,069	1,375,655	4,136,724
Support for children and young people	119,887	126,921	246,808
	<u>4,156,212</u>	<u>1,519,755</u>	<u>5,675,967</u>

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Provision of refuge space	1,334,628	139,249	1,473,877
Community based Outreach and ISVA	2,419,140	686,666	3,105,806
Support for children and young people	105,434	43,913	149,347
	<u>3,859,202</u>	<u>869,828</u>	<u>4,729,030</u>

INDEPENDENT DOMESTIC ABUSE SERVICES**(A company limited by guarantee)****NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023****6. Other incoming resources**

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
IDAS training	44,055	9,750	53,805
Other income	3,455	-	3,455
	<u>47,510</u>	<u>9,750</u>	<u>57,260</u>

	Unrestricted funds 2022 £	Total funds 2022 £
Other income	12,117	12,117
IDAS training	6,215	6,215
	<u>18,332</u>	<u>18,332</u>

7. Expenditure on raising funds

	Unrestricted funds 2023 £	Total funds 2023 £
Cost of raising funds	<u>1,009</u>	<u>1,009</u>

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Cost of raising funds	<u>5,506</u>	<u>5,392</u>	<u>10,898</u>

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

8. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Provision of refuge space	1,148,022	14,455	1,162,477
Community based Outreach and ISVA	2,533,170	1,233,089	3,766,259
Support for children and young people	90,147	132,327	222,474
Support and governance costs	607,097	-	607,097
	<u>4,378,436</u>	<u>1,379,871</u>	<u>5,758,307</u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Provision of refuge space	1,119,177	135,414	1,254,591
Community based Outreach and ISVA	2,183,004	669,313	2,852,317
Support for children and young people	84,734	104,491	189,225
Support and governance costs	612,128	-	612,128
	<u>3,999,043</u>	<u>909,218</u>	<u>4,908,261</u>

9. Analysis of expenditures by activities

	Activities undertaken directly 2023 £	Partner payments 2023 £	Support costs 2023 £	Total funds 2023 £
Provision of refuge space	966,417	-	741,950	1,708,367
Community based Outreach & ISVA	3,404,170	335,200	26,890	3,766,260
Support for children and young people	216,788	-	5,686	222,474
Governance costs	-	-	61,206	61,206
	<u>4,587,375</u>	<u>335,200</u>	<u>835,732</u>	<u>5,758,307</u>

INDEPENDENT DOMESTIC ABUSE SERVICES
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

	Activities undertaken directly 2022 £	Partner payments 2022 £	Support costs 2022 £	Total funds 2022 £
Provision of refuge space	1,057,045	197,546	175,944	1,430,535
Community based Outreach & ISVA	2,733,267	119,050	370,758	3,223,075
Support for children and young people	189,227	-	17,828	207,055
Governance costs	-	-	47,596	47,596
	<u>3,979,539</u>	<u>316,596</u>	<u>612,126</u>	<u>4,908,261</u>

10. Analysis of support costs

	Provision of refuge space 2023 £	Community based Outreach & ISVA 2023 £	Support for children and young people 2023 £	Total funds 2023 £
Staff costs	92,320	285,749	17,722	395,791
Running costs	1,424	4,409	274	6,107
Office costs	47,864	148,148	9,187	205,199
	<u>141,608</u>	<u>438,306</u>	<u>27,183</u>	<u>607,097</u>

	Provision of refuge space 2022 £	Community based Outreach & ISVA 2022 £	Support for children and young people 2022 £	Total funds 2022 £
Staff costs	134,434	283,286	13,622	431,342
Running costs	2,686	5,660	272	8,618
Office costs	38,824	81,812	3,934	124,570
	<u>175,944</u>	<u>370,758</u>	<u>17,828</u>	<u>564,530</u>

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

11. Auditors' remuneration

	2023 £	2022 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	7,500	7,500
Fees payable to the Charity's auditor for the non audit services	<u>2,304</u>	<u>2,304</u>

12. Staff costs

	2023 £	2022 £
Wages and salaries	3,564,466	3,160,848
Social security costs	328,017	243,323
Pension costs	109,736	98,439
	<u>4,002,219</u>	<u>3,502,610</u>

The average head count of employees during the year was 155 (2022: 147). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No.	2022 No.
Refuge workers including telephone help and advice line	12	10
Outreach / IDVA / ISVA workers	127	85
Children and young people workers	9	6
Volunteer organisers	2	2
Management and support	11	11
Dispersed Accommodation workers	8	8
Fundraising	1	-
Training	2	-
	<u>172</u>	<u>122</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2023 No.	2022 No.
In the band £80,001 - £90,000	1	1

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £236,567 (2021:£213,683).

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

13. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, no Trustee expenses have been reimbursed (2022 - £79).

14. Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation			
At 1 April 2022	71,186	183,966	255,152
Additions	5,671	16,680	22,351
Disposals	(1,270)	(5,559)	(6,829)
At 31 March 2023	75,587	195,087	270,674
Depreciation			
At 1 April 2022	53,341	79,268	132,609
Charge for the year	7,565	41,345	48,910
On disposals	(1,114)	(5,160)	(6,274)
At 31 March 2023	59,792	115,453	175,245
Net book value			
At 31 March 2023	15,795	79,634	95,429
At 31 March 2022	17,845	104,698	122,543

INDEPENDENT DOMESTIC ABUSE SERVICES
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

15. Fixed asset investments

	Other fixed asset investments £
Cost or valuation	
At 1 April 2022	735,540
Additions	703,534
Disposals	(704,920)
Revaluations	(47,294)
At 31 March 2023	686,860
Net book value	
At 31 March 2023	686,860
At 31 March 2022	735,540

All investments shown above are held at valuation.

The charity's investments are held within managed investment portfolios. In the prior year these comprise of a range of listed bonds, equities, unit trusts and open-ended investment companies. During the year ended 31 March 2023 the charity transferred its investments to a COIF Charities Ethical Investment Fund.

The historical cost of the fixed asset investments is £703,534 (2022: £400,000).

16. Debtors

	2023 £	2022 £
Due within one year		
Trade debtors	184,462	261,668
Other debtors	3,888	1,249
Prepayments and accrued income	119,365	88,907
	307,715	351,824

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

17. Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	164,480	138,712
Other taxation and social security	70,880	61,596
Other creditors	24,425	20,645
Accruals and deferred income	581,298	366,636
	<u>841,083</u>	<u>587,589</u>
	2023 £	2022 £
Deferred income		
1 April 2022	249,814	290,175
Amount released to income	(249,814)	(290,175)
Amount deferred in year	407,799	249,814
At 31 March 2023	<u>407,799</u>	<u>249,814</u>

Income from contracts and performance related grants is deferred when received in advance of the delivery of the service. The movement of £157,985 is reflected in current year income.

18. Financial instruments

	2023 £	2022 £
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>686,860</u>	<u>735,540</u>

Financial assets measured at fair value through income and expenditure comprise investments.

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

19. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2023 £
Unrestricted funds						
General funds	1,384,898	4,307,410	(4,379,445)	(1,353)	(47,590)	1,263,920
Scarborough Refuge set up	15,000	-	-	-	-	15,000
Transformation fund	11,091	-	-	-	-	11,091
	<u>1,410,989</u>	<u>4,307,410</u>	<u>(4,379,445)</u>	<u>(1,353)</u>	<u>(47,590)</u>	<u>1,290,011</u>

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2023 £
Restricted funds						
The Asda Foundation	85,833	-	(41,432)	-	-	44,401
The Bruno Schroder Trust	41,531	67,000	(6,712)	-	-	101,819
Police and Crime Commissioners for North Yorkshire (PCC)	15,893	267,638	(250,462)	-	-	33,069
Sheffield City Council	4,310	222,953	(201,055)	-	-	26,208
North Yorkshire Sports	3,565	-	-	-	-	3,565
Random Acts	1,600	-	(63)	-	-	1,537
Barnsley Metropolitan Borough Council	492	101,349	(84,811)	-	-	17,030
Beneden Health	439	-	-	-	-	439
St. Giles	2,946	30,457	(26,505)	-	-	6,898
Ministry of Justice	39,212	761,639	(707,518)	-	-	93,333
York Street Aid	507	500	(501)	-	-	506
North Yorkshire County Council	761	26,429	(23,647)	-	-	3,543

INDEPENDENT DOMESTIC ABUSE SERVICES**(A company limited by guarantee)****NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023****19. Statement of funds (continued)****Statement of funds - current year (continued)**

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2023 £
City of York Council	-	-	(1,353)	1,353	-	-
Home Office	-	9,750	(3,698)	-	-	6,052
Safelives	-	13,350	(7,150)	-	-	6,200
Selby Council	-	11,151	(8,469)	-	-	2,682
Tesco Groundwork	-	231	(231)	-	-	-
Other restricted donations	75,192	17,058	(16,264)	-	-	75,986
	<u>272,281</u>	<u>1,529,505</u>	<u>(1,379,871)</u>	<u>1,353</u>	<u>-</u>	<u>423,268</u>
Total of funds	<u><u>1,683,270</u></u>	<u><u>5,836,915</u></u>	<u><u>(5,759,316)</u></u>	<u><u>-</u></u>	<u><u>(47,590)</u></u>	<u><u>1,713,279</u></u>

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

19. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2022 £
Unrestricted funds						
General funds	1,402,485	3,967,123	(4,004,549)	(6,985)	26,824	1,384,898
Scarborough Refuge set up	15,000	-	-	-	-	15,000
Transformation fund	11,091	-	-	-	-	11,091
	<u>1,428,576</u>	<u>3,967,123</u>	<u>(4,004,549)</u>	<u>(6,985)</u>	<u>26,824</u>	<u>1,410,989</u>

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2022 £
Restricted funds						
The Asda Foundation	148,272	725	(63,164)	-	-	85,833
The Bruno Schroder Trust	66,170	-	(24,639)	-	-	41,531
Police and Crime Commissioners for North Yorkshire (PCC)	13,816	55,200	(53,123)	-	-	15,893
Sheffield City Council	662	134,071	(130,423)	-	-	4,310
North Yorkshire Sports	4,212	-	(647)	-	-	3,565
Random Acts	1,754	-	(154)	-	-	1,600
Barnsley Metropolitan Borough Council	-	21,233	(20,741)	-	-	492
Beneden Health	-	509	(70)	-	-	439
St. Giles	-	23,816	(20,870)	-	-	2,946
Ministry of Justice	-	622,229	(583,017)	-	-	39,212
York Street Aid	-	1,500	(993)	-	-	507
North Yorkshire County Council	-	800	(39)	-	-	761

INDEPENDENT DOMESTIC ABUSE SERVICES**(A company limited by guarantee)****NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023****19. Statement of funds (continued)****Statement of funds - prior year (continued)**

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2022 £
City of York Council	-	5,407	(7,647)	2,240	-	-
BBC Children in Need	-	1,534	(5,476)	3,942	-	-
Selby Council	-	1,619	(1,718)	99	-	-
Other restricted donations	44,139	31,053	-	-	-	75,192
Howard & Co	-	500	(553)	53	-	-
Barnsley Chronicle	-	685	(1,336)	651	-	-
	<u>279,025</u>	<u>900,881</u>	<u>(914,610)</u>	<u>6,985</u>	<u>-</u>	<u>272,281</u>
Total of funds	<u>1,707,601</u>	<u>4,868,004</u>	<u>(4,919,159)</u>	<u>-</u>	<u>26,824</u>	<u>1,683,270</u>

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

19. Statement of funds (continued)

Designated funds:

Scarborough Refuge set-up

£15,000 has been designated to cover the provision for the first-year implementation costs for setting up the Scarborough refuge. The project is still pending as at 31 March 2023.

Transformation fund

The transformation fund was designated in 2018-19 to provide resources for a series of reviews of administrative functions and infrastructure requirements. As at 1 April 2021, the unspent balance on the fund was £11,091 and no further costs were allocated fund during 2021-22 or 2022-23. The trustees will consider whether the designation is still appropriate.

Restricted funds:

Restrictions imposed by funders may relate to the geographical area to which the funding may be applied, expenditure type or specific project or activity.

The notes above set out the restricted grants received and utilised in this and the prior year. Major restricted grants recognised in the year include:

The Asda Foundation – for development and delivery of programmes and resources for use in schools and the development of training and employee initiatives within ASDA to enhance awareness of domestic abuse.

The Bruno Schroder Trust – to provide additional resources for referral services

Police and Crime Commissioners for North Yorkshire - to help facilitate the development of Helpline and On-call services.

Sheffield Council – to provide funds for support to clients in dispersed accommodation.

North Yorkshire Sports – for a cycling programme which promotes the benefits of physical activity for women and children living in emergency refuge accommodation

St Giles – for rehabilitation and resettlement services.

Ministry of Justice – in both North and south Yorkshire, for additional front-line staff to meet increased demand and address needs of specific client groups.

BBC Children in Need - to support children in the York and Scarborough regions, funding the Creating Safer Lives programme, which is a therapeutic programme for 5 to 18 year olds affected by domestic abuse or sexual violence, to help improve family relationships, increase emotional resilience and to help them achieve their goals and reach their potential.

Barnsley Metropolitan Borough Council - as part of the 'Bringing Barnsley Together' initiative to provide support to vulnerable victims in awareness and reporting of crime, particularly those associated with domestic and / or sexual violence.

INDEPENDENT DOMESTIC ABUSE SERVICES**(A company limited by guarantee)****NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023****20. Summary of funds****Summary of funds - current year**

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2023 £
General funds	1,410,989	4,307,410	(4,379,445)	(1,353)	(47,590)	1,290,011
Restricted funds	272,281	1,529,505	(1,379,871)	1,353	-	423,268
	<u>1,683,270</u>	<u>5,836,915</u>	<u>(5,759,316)</u>	<u>-</u>	<u>(47,590)</u>	<u>1,713,279</u>

Summary of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2022 £
General funds	1,428,576	3,967,123	(4,004,549)	(6,985)	26,824	1,410,989
Restricted funds	279,025	900,881	(914,610)	6,985	-	272,281
	<u>1,707,601</u>	<u>4,868,004</u>	<u>(4,919,159)</u>	<u>-</u>	<u>26,824</u>	<u>1,683,270</u>

21. Analysis of net assets between funds**Analysis of net assets between funds - current year**

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	95,429	-	95,429
Fixed asset investments	686,860	-	686,860
Current assets	1,096,479	675,595	1,772,074
Creditors due within one year	(608,468)	(232,615)	(841,083)
Difference	19,711	(19,711)	-
Total	<u>1,290,011</u>	<u>423,269</u>	<u>1,713,280</u>

INDEPENDENT DOMESTIC ABUSE SERVICES**(A company limited by guarantee)****NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023****21. Analysis of net assets between funds (continued)****Analysis of net assets between funds - prior year**

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	122,543	-	122,543
Fixed asset investments	735,540	-	735,540
Current assets	1,054,832	357,944	1,412,776
Creditors due within one year	(501,926)	(85,663)	(587,589)
Total	1,410,989	272,281	1,683,270

22. Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	2022 £
Net income/expenditure for the year (as per Statement of Financial Activities)	30,009	(24,331)
Adjustments for:		
Depreciation of tangible fixed assets	48,910	43,066
Net loss/(gains) on investments	47,294	(26,824)
Loss on disposal of tangible fixed assets	554	2,641
Accrued expenses	-	5,004
(Decrease)/increase in trade and other debtors	44,109	(115,151)
Increase/(decrease) in trade and other creditors	253,494	(64,511)
Net cash provided by/(used in) operating activities	424,370	(180,106)

23. Analysis of cash and cash equivalents

	2023 £	2022 £
Cash at bank in hand	1,464,358	1,060,952
Total cash and cash equivalents	1,464,358	1,060,952

INDEPENDENT DOMESTIC ABUSE SERVICES
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

24. Analysis of changes in net debt

	At 1 April 2022 £	Cash flows £	At 31 March 2023 £
Cash at bank and in hand	1,060,952	403,406	1,464,358
	<u>1,060,952</u>	<u>403,406</u>	<u>1,464,358</u>

25. Operating lease commitments

At 31 March 2023 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023 £	2022 £
Not later than 1 year	34,573	72,278
Later than 1 year and not later than 5 years	139	36,609
	<u>34,712</u>	<u>108,887</u>

26. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 March 2023.

INDEPENDENT DOMESTIC ABUSE SERVICES

England & Wales - Charity number 1102337

Accounts

COMPANY REGISTRATION NUMBER: 04984337
CHARITY REGISTRATION NUMBER: 1102337

Independent Domestic Abuse Services
Company Limited by Guarantee
Financial Statements
31 March 2022

Independent Domestic Abuse Services

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2022

	Page
Trustees' annual report (incorporating the director's report)	1
Independent auditor's report to the members	10
Statement of financial activities (including income and expenditure account)	15
Statement of financial position	16
Statement of cash flows	17
Notes to the financial statements	18

Independent Domestic Abuse Services

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name	Independent Domestic Abuse Services	
Charity registration number	1102337	
Company registration number	04984337	
Principal office and registered office	39 Blossom Street St Mary's Court York YO24 1AQ	
The trustees	J Mulligan (Chair) A Seabrooke (Vice Chair) S Collins C Evans A Fearon (Appointed 3 June 2021) C Gilham (Resigned 27 July 2022) F Glyn-Jones (Resigned 5 March 2022) J Kent (Appointed 3 June 2021) N Long C McKeon (Resigned 8 September 2021) V Sundaram (Appointed 3 June 2021) M Walker	
Auditor	Sagars Accountants Ltd Chartered accountants & statutory auditor Gresham House 5-7 St Paul's Street Leeds LS1 2JG	
Solicitors	Blacks Solicitors Hanover House 22 Clarendon Road Leeds LS2 9NZ	

Independent Domestic Abuse Services

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

The trustees, who are also directors for the purposes of company law, present their report and the financial statements of the company for the year ended 31 March 2022.

CHAIR'S OVERVIEW

I am immensely proud of all that has been achieved this year through the hard work and dedication of our staff team, volunteers and Board.

We have continued to provide life changing and often live saving services across North and South Yorkshire, helping more than 10,000 people remain safely in their own homes and accommodating hundreds of families who needed to escape their homes because of abuse.

Despite the continuing challenges of the covid pandemic, our skilled teams continued to deliver our helplines, our community support services and emergency accommodation adapting our ways of working effectively to meet people's needs seven days a week.

During the year we established additional groups for survivors, we rolled out our new family programme in North Yorkshire and we increased our accommodation offer in South Yorkshire. We also attracted additional funding to support some of the most marginalised survivors who face multiple adversity, and we enhanced our support services for victims of sexual violence. As well as providing front line services, we understand the importance of working to prevent abuse and harm at the earliest possible time and we continued our work to develop resources for schools which will help inform students about healthy relationships. These will be rolled out over the next six months.

We take pride in all that we do, and we remain committed to delivering services to the highest standard. In recognition of this we have retained our Safe Lives Leading Lights status, our Women's Aid national quality award and our Lime Culture national standard. We have also achieved the nationally recognised Helpline Accreditation in respect of our phone service in Sheffield.

As a large specialist organisation, raising awareness and educating people about the causes and impacts of abuse and violence is a key activity. This year we provided accredited training to over 7,000 professionals, recruited more than 150 volunteers and champions to deliver key messages to communities about our services and appeared regularly in local and national press. Locally, we developed targeting campaigns and programmes with businesses through Safer Streets funding to help businesses respond effectively when they witness abuse or street harassment. We also worked with colleagues across the sector to influence national policy and to lobby on the key issues that impact survivors. Over the next year we will further develop our prevention and early intervention work through our 'whole community approach' which will provide local communities with the tools and resources to help tackle domestic abuse.

This year we are proud to have produced our new five-year strategy which will be launched in Autumn 2022. This sets out our ambitions to protect all those subject to abuse and violence, to transform the systems that negatively impact on victims and to inspire societal change both locally and nationally. We want a world where domestic abuse, sexual violence as well as all forms of violence against women and girls are not tolerated and we will work ceaselessly to this end.

Finally, everyone at IDAS plays a vital role in helping us provide the very best services and support. I give our thanks to our incredible and loyal team of staff led by CEO Sarah Hill, volunteers, champions, patrons, trustees and committee members for their fortitude and commitment throughout the year. Together we make a huge difference to thousands of people every year.

Julia Mulligan, Chair

Independent Domestic Abuse Services

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

THE TRUSTEES

The trustees who served the company during the period can be found in the reference and administrative details on page 1.

The trustees act as directors for the purpose of company law.

KEY MANAGEMENT PERSONNEL

Chief Executive Officer	Sarah Hill
Head of Finance and Administration	Carol Butterill
Head of Client Services	Chris Davies
Head of People	Tracey Beever

PATRONS

Rory Cowan (actor)

Joanne Harris (author)

Joolz Denby (poet)

Margaret Sentamu (humanitarian)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure

IDAS continues to operate within a strong structure which allows for the delivery of excellent services and organisational growth.

Operating within a Scheme of Delegation, the Board of Trustees are responsible for strategic development, guaranteeing financial soundness, and ensuring adherence to key policies and procedures. A sub-committee structure exists and this was reviewed in 2020-21. The three Sub-committees are Finance and Investment, Quality Assurance and People and Resources. The committees are made up of Board trustees, Board non-trustee committee members, staff and stakeholders with specific expertise and specialism. Committees report back to the full Board every quarter.

Our Chief Executive Officer is responsible for recommending and implementing strategic development and ensuring the effective management of human and financial resources.

A skilled team of senior managers made up of the Head of Finance and Administration, the Head of Client Services and the Head of People oversee the delivery of key areas of the Business Plan, help develop services identify new funding streams and ensure the best practice in delivery. A dedicated team of Regional and Local Area Managers supervise, support and case manage experienced, qualified practitioners.

Independent Domestic Abuse Services

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Trustee Recruitment and Training

Our Board comprises skilled and knowledgeable trustees and non-trustee committee members, recruited from a breadth of sectors including the law, human resources, marketing and finance. Trustee vacancies are advertised widely using national and local trustee and volunteering internet sites, in volunteer bureaux, the local press, through our statutory and voluntary partners, and with local businesses and organisations.

IDAS has a comprehensive training and induction package specifically for Board members which ensures that every new trustee understands the responsibilities of their role, the principles of financial management and gains significant awareness about the organisation. An annual Away Day allows the Board to identify and consider priority areas.

Employees

IDAS employees come from diverse backgrounds and have worked in various settings including social care, criminal justice and counselling services. They all undergo a rigorous recruitment and individual induction process and receive on-going training and support. We continue our commitment to ensuring that all our adult support workers receive accredited IDVA (Independent Domestic Violence Advisors) training. All employees and Trustees are subject to enhanced DBS checks.

Pay policy for senior staff

The board of directors, who are the Charity's trustees, and the senior management team are responsible for directing and controlling, running and operating the Company on a day to day basis. All directors give their time freely and no director received remuneration in the year. Details of director's expenses and related party transactions are disclosed in note 10 to the accounts.

The pay of the senior staff is reviewed annually against sector benchmarks. The Trustees have adopted the National Council for Voluntary Organisations (NCVO) Guidance on senior staff pay in respect of current recruitment.

Risk Review

A full formal risk review is carried out annually in line with the risk management policy and policies are in place to mitigate any risks identified during the review. In addition, the sub committees review specific risks within their terms of reference on a quarterly basis and highlight to the Board any matters which are judged to need further attention.

OBJECTIVES AND ACTIVITIES

Objectives

The Company was formed on 3 December 2003 and commenced as a charity on that date. The Company is limited by guarantee and its officers are governed by the Memorandum and Articles of Association dated 3 December 2003, amended January 2009, July 2016 and 6 April 2021. The objects of the Company are to provide accommodation, support and advice to people who have experienced or been affected by domestic abuse and/or sexual violence. The directors review the performance, aims and objectives of the Company every year to ensure compliance with the Charity Commission's guidance on public benefit.

Independent Domestic Abuse Services

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Activities

To achieve our objectives, we provide a range of specialist support and innovative services for the public benefit including:

Refuges for women and children escaping domestic abuse.
Dispersed accommodation and support for anyone who needs to escape abuse.
Community based services including Independent Domestic Violence Advisors (IDVAs), Independent Sexual Violence Advisors (ISVAs).
Groups including our own MODA (Moving on from Domestic Abuse), You and Me, Mum and self-esteem groups.
Support to children and young people, including 1-2-1 support and groups.
Free, confidential helplines available 7 days a week.
Accredited training including free on-line awareness training.
Access to counselling and therapeutic services.
Access to support via Live Chat.
Extensive web resources including our dedicated family court website.

Our Values

Our values underpin our work and how we do it. We are:

- **Compassionate** – We hold survivors at the heart of what we do and we care deeply about all that we do and how we do it.
- **Inclusive** – we are approachable & welcoming as employers, service providers & people. We promote unity, fairness & respect and we embrace diversity and difference.
- **Courageous** – we stand up for those we support; we are determined to make a real difference to lives and communities.
- **Inspirational** – our work inspires transformational change for individuals and communities. We are experts and leaders in our field, pioneering new ways of work for the benefit of those we are here to serve.

Our Volunteers

IDAS is proud of the role volunteers play in our organisation. From raising funds, publicising our services, delivering groups and helping in our refuges, our teams are supported by our amazing pool of volunteers.

ACHIEVEMENTS AND PERFORMANCE

IDAS is the largest specialist charity in the region supporting anyone affected by domestic abuse or sexual violence. We pride ourselves on delivering high quality advice, support and accommodation to families and individuals.

Our achievements include:

Accommodation

We provide emergency refuge and dispersed accommodation to hundreds of families each year in Barnsley, North Yorkshire and Sheffield.

Independent Domestic Abuse Services

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

We pride ourselves on the standard of our accommodation and ensure that many of our units are fully accessible to people with physical disabilities and sensory impairments. In our refuges, every family has access to their own bedrooms and bathrooms with some shared facilities including kitchens, lounges and playrooms.

Our dispersed accommodation provides fully self-contained accommodation with support and we have a range of different sized units to accommodate people with or without children.

In addition to accommodating people locally we are able to access other refuges across the UK via the 'refuges online' service which provides a search feature for refuges and other emergency accommodation.

Our refuges are WAFE (Women's Aid Federation of England) affiliated which means that we fully support the principle of an open-door policy, believing victims accounts of their experiences rather than requiring proof of domestic abuse.

Community based services

Our community teams provide extensive support to victims living in their own homes across Barnsley, North Yorkshire and in Sheffield. Over the last year we have received over 20,000 referrals for our community support services and more than 25,000 calls to our helplines making IDAS one of the largest providers of specialist support in the UK.

We offer a holistic assessment for everyone who accesses our services to work out and agree the best support for each individual. Support can include intensive safety planning, assistance through criminal and civil legal processes and help to recover from the harmful impacts of abuse through 1-2-1 work and groups. Where we identify that a person has other support needs, for example around housing, drug and alcohol use, work and benefits, we regularly work with other specialist organisations to help meet these, referring to children's centres, substance misuse agencies and therapeutic services.

In our Sheffield teams, we employ specialist workers to engage with a range of communities including LGBT people, disabled women and diverse ethnic groups. We also have a team who work with those who face multiple disadvantage including homeless people.

In North Yorkshire we work in partnership with national charity St Giles to support female offenders who are also victims of abuse. We are also proud to deliver a countywide ISVA service for anyone subject to sexual abuse or violence. Our IDVA and ISVA services in the north support young people aged 14+ as well as adults and also provide advice and guidance for the parents of children who have been sexually abused.

Children and young people

Children and young people are often the hidden victims of abuse and many are impacted by witnessing abuse at home and/or through unhealthy or abusive relationships as they get older. Studies show that girls aged 14 – 25 are more at risk of sexual violence and domestic abuse than any other group.

Through our Independent Domestic Violence Advisor (IDVA) and Independent Sexual Violence Advisor (ISVA) service we can support young people aged 14+ in their own right and in some areas we are able to provide services that specifically support younger people including our innovative Respect and Whole Family Programmes which are delivered across North Yorkshire.

Through grant funding, we are currently developing tools and resources for schools to help them educate and support young people to develop healthy relationships.

Independent Domestic Abuse Services

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Helpline

Our free to use, confidential helplines become busier every year and last year we dealt with over 25,000 calls via our dedicated lines. In addition to the helplines, we have delivered over 1,000 completely confidential and anonymous live chat sessions during the year.

Training and professional consultancy

We continue to educate, inform and train people about how best to support people subject to abuse and violence. Over the year we have provided our accredited training packages to hundreds of professionals, including GPs, housing teams and university students. Many of our training packages are now CPD accredited.

Our courses were completed by over 7,000 people during the year and we also facilitated Safe and Together training for social workers in Sheffield and, alongside Safe Lives, delivered Domestic Abuse Matters training to hundreds of police officers across Yorkshire.

Awareness and publicity

IDAS is committed to raising awareness of the causes and impacts of domestic abuse and sexual violence as widely as possible and we have featured on radio interviews, local television news programmes and received widespread press coverage.

Through our brilliant team of domestic abuse champions, we were able to reach people living in local communities to help spread the word about IDAS and the services we provide. Throughout the year we have engaged with students, health teams, members of the armed forces, taxi drivers and hairdressers to build an awareness of what we do. In Barnsley, we have continued to promote the Speak Up, I'm Listening campaigns at Christmas and throughout the year. This encourages survivors to come forward for support and links with employers to raise awareness about how domestic abuse can affect their employees. In North Yorkshire we were awarded Safer Streets funding to work with local shops and businesses to help respond positively when they witness street harassment and the abuse of women and girls.

In November and December, we used the 16 days of action against violence against women to hold a series of online and public activities to raise awareness.

Nationally, we campaigned alongside other sector leaders calling for legislation on non-fatal strangulation, lobbying for improvements in the family courts and demanding an extension of funding to support domestic abuse victims who do not have recourse to public funds.

IDAS relies on the commitment of our champions, supporters and patrons to help us spread the word, including our valued patrons Rory Cowan, Joolz Denby, Joanne Harris and humanitarian, Margaret Sentamu.

Fundraising activity

We organise fundraising events and co-ordinate the activities of our supporters both in the services we provide and in the wider community. We have now employed a part time Fundraiser to support this work. IDAS adheres to the guidance contained in the Fundraising Regulator's Code of Fundraising Practice.

Independent Domestic Abuse Services

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

New Contracts and Grants Awarded

During the year, IDAS received notification of the continuation of our contracts in North Yorkshire and in Sheffield. We were also awarded additional government funding to meet extra demand for support and accommodation. Our Barnsley services will be re-tendered during 2022.

COVID-19

We have continued to face the challenge of adapting and customising our services to meet the needs of clients against the background of the Covid pandemic which has, at times, meant high levels of staff sickness. We have successfully provided online support where face to face support was difficult and all of our refuges have remained open for families needing emergency accommodation. We are now increasingly returning to normal, delivering groups and 1-2-1 work in person to the majority of those we support.

FINANCIAL REVIEW

Treasurer's Statement

Although the result for the year is a net reduction in funds, we consider this to be a reasonable performance, given that we have continued to work under pressure to meet exceptionally high demand for our services in the immediate post pandemic period.

Our stable contract base accounted for 72.5% of total income and we received further government grant funding during the year which enabled us to recruit more front-line staff. However, donations and fundraised income disappointingly fell short of our target.

As we have moved towards hybrid home/ office working, our expenditure has partly reverted to pre-pandemic patterns. We have maintained a focus on IT resources and have invested £50k to facilitate remote working. As the year ended, we started to see significant inflationary pressure and we expect this to be a challenging feature of 2022/23.

The balance sheet remains very strong with a current ratio of 2.4:1 (Current Assets £1,413k: Current Liabilities £588k) and £1,683k total funds carried forward. At the year end, restricted funds accounted for 16.1% of total funds compared to 16.3% in the previous year.

Investment Policy

Under the terms of the Memorandum and Articles of Association, the monies of Independent Domestic Abuse Services not immediately required for the delivery of services may be invested in such investments, securities or property as may be thought fit.

Reserves Policy

The Independent Domestic Abuse Services' Board of Trustees has established a policy whereby the maximum and minimum levels of unrestricted reserves required by the charity are determined by an assessment of the risks the charity faces.

The risk assessment has been carried out for the 2022-23 year and the maximum and minimum levels have been determined as £890k and £596k respectively. The charity's free reserves as of 31st March 2022 amounts to £1,280k which is equivalent to 2.9 months expenditure.

As the actual level of free reserves as at 31 March 2022 exceeds the maximum level of reserves required, the Board of Trustees plan to consult with the Senior Leadership Team on designating surplus reserves for specific purposes associated with the strategic development of the charity.

Independent Domestic Abuse Services

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

PLANS FOR FUTURE PERIODS

IDAS strategy

We will continue to deliver and develop services that we know are essential for the safety and well-being of thousands of victims and survivors living across Yorkshire. In addition, we are committed to continual improvement and to developing new and unique services.

Specifically, over the next year, we aim:

- To diversify our funding streams to enable us to grow our services offered.
- To develop structured online programme for survivors of domestic abuse and sexual violence.
- To develop our work in schools, providing educational programmes to young people.
- To review our web and social media offers.
- To develop support groups for the friends and family of survivors of domestic abuse.
- To develop our online training packages and programmes to potentially generate an income from this area of work.

Trustees' responsibilities statement

The trustees, who are also directors 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).

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

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Sagars Accountants Ltd were appointed as auditors on 26 January 2022.

15-Sep-2022

The trustees' annual report and the strategic report were approved on and signed on behalf of the board of trustees by:

Julia Mulligan
J Mulligan
Trustee

Independent Domestic Abuse Services

Company Limited by Guarantee

Independent Auditor's Report to the Members of Independent Domestic Abuse Services

Year ended 31 March 2022

Opinion

We have audited the financial statements of Independent Domestic Abuse Services (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 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;
- 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's responsibilities for the audit of the financial statements section of our report. We are independent of the charity 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 charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Independent Domestic Abuse Services

Company Limited by Guarantee

Independent Auditor's Report to the Members of Independent Domestic Abuse Services *(continued)*

Year ended 31 March 2022

Other information

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

Opinions on other matters 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 trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Independent Domestic Abuse Services

Company Limited by Guarantee

Independent Auditor's Report to the Members of Independent Domestic Abuse Services *(continued)*

Year ended 31 March 2022

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the 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.

Auditor's 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006 together with the Charities SORP (FRS102) 2019.

We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context were Charities Commission Regulations and requirements from funders.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income and the override of controls by management.

Our audit procedures to respond to these risks included:

- enquiries of management and the Trustees about their own identification and assessment of the risks of irregularities,
- sample testing on the posting of journals,
- reviewing accounting estimates for biases,

Independent Domestic Abuse Services

Company Limited by Guarantee

Independent Auditor's Report to the Members of Independent Domestic Abuse Services *(continued)*

Year ended 31 March 2022

- reviewing contracts and carrying out detailed substantive testing on the completeness of income,
- reading minutes of meetings of those charged with governance; and
- obtaining confirmation from the trustees that there was no regulatory correspondence with the Charity Commission.

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. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained 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.
- 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.

Independent Domestic Abuse Services

Company Limited by Guarantee

Independent Auditor's Report to the Members of Independent Domestic Abuse Services *(continued)*

Year ended 31 March 2022

Use of our report

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Susan Seaman BA FCA CIOT (Senior Statutory Auditor)

For and on behalf of
Sagars Accountants Ltd
Chartered accountants & statutory auditor
Gresham House
5-7 St Paul's Street
Leeds
LS1 2JG
15-Sep-2022
..... 2022

Independent Domestic Abuse Services

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2022

		Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	89,589	31,053	120,642	182,306
Charitable activities	6	3,859,202	869,828	4,729,030	4,678,588
Other income	7	18,332	–	18,332	10,008
Total income		<u>3,967,123</u>	<u>900,881</u>	<u>4,868,004</u>	<u>4,870,902</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	(5,506)	(5,392)	(10,898)	(25,491)
Expenditure on charitable activities	9,10	(3,999,043)	(909,218)	(4,908,261)	(4,357,680)
Total expenditure		<u>(4,004,549)</u>	<u>(914,610)</u>	<u>(4,919,159)</u>	<u>(4,383,171)</u>
Net gains on investments	12	26,824	–	26,824	171,578
Net (expenditure)/income		<u>(10,602)</u>	<u>(13,729)</u>	<u>(24,331)</u>	<u>659,309</u>
Transfers between funds		(6,985)	6,985	–	–
Net movement in funds		<u>(17,587)</u>	<u>(6,744)</u>	<u>(24,331)</u>	<u>659,309</u>
Reconciliation of funds					
Total funds brought forward		1,428,576	279,025	1,707,601	1,048,292
Total funds carried forward		<u>1,410,989</u>	<u>272,281</u>	<u>1,683,270</u>	<u>1,707,601</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 18 to 32 form part of these financial statements.

Independent Domestic Abuse Services

Company Limited by Guarantee

Statement of Financial Position

31 March 2022

	Note	2022 £	£	2021 £	£
Fixed assets					
Tangible fixed assets	16		122,543		108,250
Investments	17		735,540		708,716
			<u>858,083</u>		<u>816,966</u>
Current assets					
Debtors	18	351,824		236,673	
Cash at bank and in hand		<u>1,060,952</u>		<u>1,301,058</u>	
		1,412,776		1,537,731	
Creditors: amounts falling due within one year	19	<u>(587,589)</u>		<u>(647,096)</u>	
Net current assets			<u>825,187</u>		<u>890,635</u>
Total assets less current liabilities			<u>1,683,270</u>		<u>1,707,601</u>
Net assets			<u>1,683,270</u>		<u>1,707,601</u>
Funds of the charity					
Restricted funds			272,281		279,025
Unrestricted funds			<u>1,410,989</u>		<u>1,428,576</u>
Total charity funds	21		<u>1,683,270</u>		<u>1,707,601</u>

These financial statements were approved by the board of trustees and authorised for issue on 15 Sep 2022, and are signed on behalf of the board by:

Catherine SJ Evans

C Evans
Trustee

Julia Mulligan

J Mulligan
Trustee

The notes on pages 18 to 32 form part of these financial statements.

Independent Domestic Abuse Services

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2022

	2022 £	2021 £
Cash flows from operating activities		
Net (expenditure)/income	(24,331)	659,309
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	43,066	29,485
Net gains on investments	(26,824)	(171,578)
Loss on disposal of tangible fixed assets	2,641	4,598
Accrued expenses	5,004	—
<i>Changes in:</i>		
Trade and other debtors	(115,151)	(53,523)
Trade and other creditors	(64,511)	246,489
Cash generated from operations	(180,106)	714,780
Net cash (used in)/from operating activities	(180,106)	714,780
Cash flows from investing activities		
Purchase of tangible assets	(60,000)	(85,762)
Net cash used in investing activities	(60,000)	(85,762)
Net (decrease)/increase in cash and cash equivalents	(240,106)	629,018
Cash and cash equivalents at beginning of year	1,301,058	672,040
Cash and cash equivalents at end of year	1,060,952	1,301,058

The notes on pages 18 to 32 form part of these financial statements.

Independent Domestic Abuse Services

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2022

1. General information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 39 Blossom Street, St Mary's Court, York, YO24 1AQ. Details of the charities principal activities are given in the Trustees' Report.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value.

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

Going concern

The directors and trustees have considered the financial position and projections of the charity and have a reasonable expectation that it has adequate resources to support its ongoing activities for the foreseeable future. The directors and trustees consider that there are no material uncertainties related to events or conditions that may cast significant doubt upon the charity's ability to continue as a going concern and therefore they have continued to adopt the going concern basis in preparing the financial statements.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable in the circumstances.

Areas in which judgement has been applied in preparing these financial statements include an assessment of the appropriate expenditure to recognise against certain restricted grants, and the allocation of support costs as outlined below.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Independent Domestic Abuse Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Incoming resources

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, any performance conditions attached have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from charitable activities represents amounts receivable in connection with services delivered by the charity, and includes contractual payments from local authorities and the Police and Crime Commissioner and performance related grants, and rent and related support charges received in respect of the provision of refuge spaces. Income from contracts for the supply of services, and similar performance related grants, are recognised over the period of delivery.

Income from government grants is recognised once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

When donors specify that donations and grants are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Donated professional services and gifts are included at the value to the charity where this can be quantified. No amounts are included in the financial statements for general volunteer services.

Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Independent Domestic Abuse Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Charitable activities

Costs of activities in furtherance of the charity's objectives are defined as the expenditure incurred in providing services to individuals and their children suffering from domestic violence, including the following services:

-Provision of refuge space, including telephone help and advice line.

-Outreach / Independent Domestic Violence Advisor ('IDVA') services / Independent Sexual Violence Advisor ('ISVA') services to adults in the community and rural areas.

-Support for children and young people in the community.

Income from charitable activities has been similarly classified by these key service areas.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Support costs

Support costs include central functions and overheads that assist the work of the charity but which do not directly undertake charitable activities. These include back office costs, finance, personnel, payroll and governance costs.

Governance costs include the cost of audit of the annual accounts, legal and professional fees and the charges levied in managing the bank accounts.

Allocation and apportionment of costs

All costs are allocated between the expenditure categories noted above on basis designed to reflect the use of the resource. Costs relating specifically to a particular activity are allocated directly. Support costs are apportioned on the basis of the level of incoming resources connected with that activity.

Separate disclosure has been made of payments to partner organisations who directly assist in the delivery of services.

Tangible assets

Tangible assets are measured at cost less accumulated depreciation and any provision for impairment. The level at which fixed assets are capitalised has been set at £300.

Independent Domestic Abuse Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	- 25% straight line
Equipment	- 25% straight line

Defined contribution pension scheme

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Investments

Investments are stated at fair value, as determined at the price quoted by the fund managers at the balance sheet date.

The charity's investments are held within managed investment portfolios, and comprise of a range of listed bonds, equities, unit trusts and open-ended investment companies.

Gains and losses on investments, whether arising on regulation or disposal, are included on the Statement of Financial Activities in the period to which they relate.

Financial instruments

Fixed asset investments are measured at fair value through net income and expenditure on the Statement of Financial Activities.

All other financial assets and liabilities are measured at amortised cost.

4. Limited by guarantee

The company has no share capital. The liability of each member is limited to a sum not exceeding £1.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations, legacies and gift aid	80,964	31,053	112,017
Gifts, donations in kind	8,625	—	8,625
	<u>89,589</u>	<u>31,053</u>	<u>120,642</u>

Independent Domestic Abuse Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations, legacies and gift aid	146,466	25,673	172,139
Gifts, donations in kind	10,167	–	10,167
	<u>156,633</u>	<u>25,673</u>	<u>182,306</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Provision of refuge space			
Contracts	757,244	132,084	889,328
Rents	436,385	1,619	438,004
Support charges	31,069	–	31,069
Grants	109,930	5,546	115,476
	<u>1,334,628</u>	<u>139,249</u>	<u>1,473,877</u>
Community based Outreach and ISVA			
Contracts	2,418,566	77,318	2,495,884
Grants	574	609,348	609,922
	<u>2,419,140</u>	<u>686,666</u>	<u>3,105,806</u>
Support for children and young people			
Contracts	99,684	42,418	142,102
Grants	5,750	1,495	7,245
	<u>105,434</u>	<u>43,913</u>	<u>149,347</u>
	<u><u>3,859,202</u></u>	<u><u>869,828</u></u>	<u><u>4,729,030</u></u>

Independent Domestic Abuse Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Provision of refuge space			
Contracts	760,108	—	760,108
Rents	396,585	—	396,585
Support charges	29,526	—	29,526
Grants	13,925	271,267	285,192
	<u>1,200,144</u>	<u>271,267</u>	<u>1,471,411</u>
Community based Outreach and ISVA			
Contracts	2,425,456	19,280	2,444,736
Grants	468,559	—	468,559
	<u>2,894,015</u>	<u>19,280</u>	<u>2,913,295</u>
Support for children and young people			
Contracts	99,981	—	99,981
Grants	193,901	—	193,901
	<u>293,882</u>	<u>—</u>	<u>293,882</u>
	<u>4,388,041</u>	<u>290,547</u>	<u>4,678,588</u>

7. Other income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Other income	12,117	12,117	4,318	4,318
IDAS training	6,215	6,215	5,690	5,690
	<u>18,332</u>	<u>18,332</u>	<u>10,008</u>	<u>10,008</u>

Independent Domestic Abuse Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

8. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Cost of raising funds	<u>5,506</u>	<u>5,392</u>	<u>10,898</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Cost of raising funds	<u>25,403</u>	<u>88</u>	<u>25,491</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Provision of refuge space	1,119,177	135,414	1,254,591
Community based Outreach & ISVA	2,183,004	669,313	2,852,317
Support for children and young people	84,734	104,491	189,225
Support and governance costs	<u>612,128</u>	<u>—</u>	<u>612,128</u>
	<u>3,999,043</u>	<u>909,218</u>	<u>4,908,261</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Provision of refuge space	1,166,740	1,671	1,168,411
Community based Outreach & ISVA	2,515,196	25,828	2,541,024
Support for children and young people	88,831	28,994	117,825
Support and governance costs	<u>530,420</u>	<u>—</u>	<u>530,420</u>
	<u>4,301,187</u>	<u>56,493</u>	<u>4,357,680</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Partner payments £	Support costs £	Total funds 2022 £	Total fund 2021 £
Provision of refuge space	1,057,045	197,546	175,944	1,430,535	1,328,281
Community based Outreach & ISVA	2,733,267	119,050	370,758	3,223,075	2,851,057
Support for children and young people	189,227	—	17,828	207,054	133,852
Governance costs	<u>—</u>	<u>—</u>	<u>47,596</u>	<u>47,596</u>	44,490
	<u>3,979,539</u>	<u>316,596</u>	<u>612,126</u>	<u>4,908,261</u>	<u>4,357,680</u>

Independent Domestic Abuse Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

11. Analysis of support costs

	Provision of refuge space £	Community based Outreach & ISVA £	Support for children and young people £	Total 2022 £	Total 2021 £
Staff costs	134,434	283,286	13,622	431,342	362,730
Running costs	2,686	5,660	272	8,618	8,710
Office costs	38,824	81,812	3,934	124,570	114,490
	<u>175,944</u>	<u>370,758</u>	<u>17,828</u>	<u>564,530</u>	<u>485,930</u>

12. Net gains on investments

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Gains/(losses) on other investment assets	26,824	26,824	171,578	171,578

13. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	43,066	29,485
Fees payable for the audit of the financial statements	7,500	8,400
Fees for non audit services provided by the Charity's auditors	2,304	-

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022 £	2021 £
Wages and salaries	3,160,848	2,636,139
Social security costs	243,323	203,337
Pension costs	98,439	85,028
Total staff costs	<u>3,502,610</u>	<u>2,924,504</u>

The average head count of employees during the year was 147 (2021: 124). The average number of full-time equivalent employees during the year is analysed as follows:

	2022 No.	2021 No.
Refuge workers including telephone help and advice line	10	10
Outreach / IDVA / ISVA workers	85	65
Children and young people workers	6	6
Volunteer organisers	2	2
Management and support	11	9
Dispersed Accommodation workers	8	5
	<u>122</u>	<u>97</u>

Independent Domestic Abuse Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

14. Staff costs *(continued)*

The number of employees whose remuneration for the year fell within the following bands, were:

	2022	2021
	No.	No.
£70,000 to £79,999	–	1
£80,000 to £89,999	1	–
	1	1

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £213,683 (2021:£187,411).

15. Trustee remuneration and expenses

There were no trustees' remuneration or other benefits for the year end 31 March 2022 nor for the year ended 31 March 2021.

Expenses paid to one trustee for the year ended 31 March 2022 were reimbursements of travel costs and these amounted to £79 (2021 - one trustee £172)

16. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 April 2021	61,623	141,862	203,485
Additions	9,876	50,124	60,000
Disposals	(313)	(8,020)	(8,333)
At 31 March 2022	71,186	183,966	255,152
Depreciation			
At 1 April 2021	46,272	48,963	95,235
Charge for the year	7,382	35,684	43,066
Disposals	(313)	(5,379)	(5,692)
At 31 March 2022	53,341	79,268	132,609
Carrying amount			
At 31 March 2022	17,845	104,698	122,543
At 31 March 2021	15,351	92,899	108,250

Independent Domestic Abuse Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

17. Investments

	Other investments £
Cost or valuation	
At 1 April 2021	708,716
Additions	—
Fair value movements	26,824
At 31 March 2022	735,540
Impairment	
At 1 April 2021 and 31 March 2022	—
Carrying amount	
At 31 March 2022	735,540
At 31 March 2021	708,716

All investments shown above are held at valuation.

The charity's investments are held within managed investment portfolios, and comprise of a range of listed bonds, equities, unit trusts and open-ended investment companies,

The historical cost of the fixed asset investments is £400,000 (2021 - £400,000).

18. Debtors

	2022 £	2021 £
Trade debtors	261,668	107,184
Prepayments and accrued income	88,907	129,489
Other debtors	1,249	—
	351,824	236,673

19. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	138,712	171,206
Accruals and deferred income	366,636	387,868
Social security and other taxes	61,596	68,528
Other creditors	20,645	19,494
	587,589	647,096

Independent Domestic Abuse Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

20. Deferred income

	2022 £	2021 £
At 1 April 2021	290,175	193,901
Amount released to income	(290,175)	(193,901)
Amount deferred in year	249,814	290,175
At 31 March 2022	249,814	290,175

Income from contracts and performance related grants is deferred when received in advance of the delivery of the service. The movement of £40,361 is reflected in current year income.

21. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2021 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2022 £
General funds	1,402,485	3,967,123	(4,004,549)	(6,985)	26,824	1,384,898
Scarborough Refuge set up	15,000	—	—	—	—	15,000
Transformation fund	11,091	—	—	—	—	11,091
	<u>1,428,576</u>	<u>3,967,123</u>	<u>(4,004,549)</u>	<u>(6,985)</u>	<u>26,824</u>	<u>1,410,989</u>

	At 1 Apr 2020 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2021 £
General funds	1,002,239	4,554,682	(4,326,014)	—	171,578	1,402,485
Scarborough Refuge set up	15,000	—	—	—	—	15,000
Transformation fund	11,667	—	(576)	—	—	11,091
	<u>1,028,906</u>	<u>4,554,682</u>	<u>(4,326,590)</u>	<u>—</u>	<u>171,578</u>	<u>1,428,576</u>

Independent Domestic Abuse Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

Restricted funds

	At 1 Apr 2021	Income	Expenditure	Transfers	At 31 Mar 2022
	£	£	£	£	£
The Asda Foundation	148,272	725	(63,164)	–	85,833
The Bruno Schroder Trust	66,170	–	(24,639)	–	41,531
Police and Crime Commissioners for North Yorkshire (PCC)	13,816	55,200	(53,123)	–	15,893
Sheffield City Council	662	134,071	(130,423)	–	4,310
North Yorkshire Sports	4,212	–	(647)	–	3,565
Random Acts	1,754	–	(154)	–	1,600
City of York Council	–	5,407	(7,647)	2,240	–
BBC Children in Need	–	1,534	(5,476)	3,942	–
Barnsley Metropolitan Borough Council	–	21,233	(20,741)	–	492
Howard & Co	–	500	(553)	53	–
Barnsley Chronicle	–	685	(1,336)	651	–
Benenden Health	–	509	(70)	–	439
St Giles	–	23,816	(20,870)	–	2,946
Ministry of Justice	–	622,229	(583,017)	–	39,212
York Street Aid	–	1,500	(993)	–	507
Selby District Council	–	1,619	(1,718)	99	–
North Yorkshire County Council	–	800	(39)	–	761
Norman Collinson Charitable Trust	–	–	–	–	–
Tesco Groundworks	–	–	–	–	–
Other restricted donations	44,139	31,053	–	–	75,192
	<u>279,025</u>	<u>900,881</u>	<u>(914,610)</u>	<u>6,985</u>	<u>272,281</u>

Independent Domestic Abuse Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
The Asda Foundation	–	165,554	(17,282)	148,272
The Bruno Schroder Trust	–	67,000	(830)	66,170
Police and Crime Commissioners for North Yorkshire (PCC)	–	18,314	(4,498)	13,816
Sheffield City Council	–	750	(88)	662
North Yorkshire Sports	–	5,700	(1,488)	4,212
Random Acts	–	1,754	–	1,754
City of York Council	–	–	–	–
BBC Children in Need	–	11,712	(11,712)	–
Barnsley Metropolitan Borough Council	–	19,280	(19,280)	–
Howard & Co	–	–	–	–
Barnsley Chronicle	–	–	–	–
Benenden Health	–	–	–	–
St Giles	–	–	–	–
Ministry of Justice	–	–	–	–
York Street Aid	–	–	–	–
Selby District Council	–	–	–	–
North Yorkshire County Council	–	–	–	–
Norman Collinson Charitable Trust	–	300	(300)	–
Tesco Groundworks	–	183	(183)	–
Other restricted donations	19,386	25,673	(920)	44,139
	<u>19,386</u>	<u>316,220</u>	<u>(56,581)</u>	<u>279,025</u>

Designated funds:

Scarborough Refuge set-up

£15,000 has been designated to cover the provision for the first-year implementation costs for setting up the Scarborough refuge. The project is still pending as at 31 March 2022.

Transformation fund

The transformation fund was designated in 2018-19 to provide resources for a series of reviews of administrative functions and infrastructure requirements. As at 1 April 2021, the unspent balance on the fund was £11,091 and no further costs were allocated fund during 2021-22. The trustees will consider whether the designation is still appropriate.

Restricted funds:

Restrictions imposed by funders may relate to the geographical area to which the funding may be applied, expenditure type or specific project or activity.

The notes above set out the restricted grants received and utilised in this and the prior year. Major restricted grants recognised in the year include:

Independent Domestic Abuse Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

The Asda Foundation – for development and delivery of programmes and resources for use in schools and the development of training and employee initiatives within ASDA to enhance awareness of domestic abuse.

The Bruno Schroder Trust – to provide additional resources for referral services

Police and Crime Commissioners for North Yorkshire - to help facilitate the development of Helpline and On-call services.

Sheffield Council – to provide funds for support to clients in dispersed accommodation.

North Yorkshire Sports – for a cycling programme which promotes the benefits of physical activity for women and children living in emergency refuge accommodation

St Giles – for rehabilitation and resettlement services.

Ministry of Justice – in both North and south Yorkshire, for additional front-line staff to meet increased demand and address needs of specific client groups.

BBC Children in Need - to support children in the York and Scarborough regions, funding the Creating Safer Lives programme, which is a therapeutic programme for 5 to 18 year olds affected by domestic abuse or sexual violence, to help improve family relationships, increase emotional resilience and to help them achieve their goals and reach their potential.

Barnsley Metropolitan Borough Council - as part of the 'Bringing Barnsley Together' initiative to provide support to vulnerable victims in awareness and reporting of crime, particularly those associated with domestic and / or sexual violence.

22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	122,543	–	122,543
Investments	735,540	–	735,540
Current assets	1,054,832	357,944	1,412,776
Creditors less than 1 year	(501,926)	(85,663)	(587,589)
Net assets	1,410,989	272,281	1,683,270

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	108,250	–	108,250
Investments	708,716	–	708,716
Current assets	1,143,569	394,162	1,537,731
Creditors less than 1 year	(531,959)	(115,137)	(647,096)
Net assets	1,428,576	279,025	1,707,601

Independent Domestic Abuse Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

23. Analysis of changes in net debt

	At 1 Apr 2021	Cash flows	At 31 Mar 2022
	£	£	£
Cash at bank and in hand	<u>1,301,058</u>	<u>(240,106)</u>	<u>1,060,952</u>

24. Operating lease commitments

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

	2022	2021
	£	£
Not later than 1 year	72,278	95,664
Later than 1 year and not later than 5 years	36,609	95,218
	<u>108,887</u>	<u>190,882</u>

The total amount of lease payments recognised as an expense in the year ended 31 March 2022 was £99,144(2021: £107,850).

25. Related parties

Trustees expenses are detailed in note 15.

During the year Trustee and Chair Julie Mulligan was also the North Yorkshire Police and Fire Crime Commissioner, leaving the latter role in May 2021. The office of the North Yorkshire Police and Crime Commissioner funded contracts and grants to the total value of £1,032,597 during 2021/22. This potential conflict of interest was rigorously managed through full disclosure and abstention from any relevant Board discussions.

INDEPENDENT DOMESTIC ABUSE SERVICES

England & Wales - Charity number 1102337

Accounts

COMPANY REGISTRATION NUMBER 4984337

**INDEPENDENT DOMESTIC ABUSE SERVICES
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2021**

Charity Number 1102337

INDEPENDENT DOMESTIC ABUSE SERVICES COMPANY LIMITED BY GUARANTEE

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

CONTENTS	PAGES
Members of the Board and professional advisers	1 to 2
Trustees Annual Report	3 to 14
Independent auditor's report to the trustees	15 to 17
Statement of financial activities (incorporating the income and expenditure account)	18
Statement of Financial position	19 to 20
Cash Flow Statement	21 to 22
Notes to the financial statements	23 to 39

INDEPENDENT DOMESTIC ABUSE SERVICES COMPANY LIMITED BY GUARANTEE

MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

Registered charity name	Independent Domestic Abuse Services
Charity number	1102337
Company registration number	4984337
Principal office	39 Blossom Street York YO24 1AQ
Registered office	39 Blossom Street York YO24 1AQ
Trustees	J Adam (acting Chair to 11 June 2020, resigned 10 September 2020) S Collins C Gilham N Long M Walker C Evans (Hon Treasurer) A Seabrooke (appointed as Vice Chair 10 September 2020) J Mulligan (appointed as Chair 11 June 2020) C McKeon F Glyn Jones S Halstead (resigned 12 November 2020) V Sundaram (appointed 3 June 2021) A Fearon (appointed 3 June 2021) J Kent (appointed 3 June 2021)
Chief Executive Officer	S Hill
Auditor	UHY Calvert Smith Accountants LLP Chartered Accountants & Statutory Auditor Heritage House Murton Lane Osbalwick York YO19 5UW

INDEPENDENT DOMESTIC ABUSE SERVICES COMPANY LIMITED BY GUARANTEE

MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS *(continued)*

Bankers

Unity Trust Bank plc
Nine Brindley place
Birmingham
B1 2HB

Old Mutual Wealth
Old Mutual House
Portland Terrace
Southampton
SO14 7AY

Standard Life WRAP
Dundas House
20 Brandon Street
Edinburgh
EH3 5PP

Employment Legal Advisors

Blacks Solicitors
4th Floor
Wade House
The Merrion Centre
Leeds
LS2 8NG

INDEPENDENT DOMESTIC ABUSE SERVICES COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2021

The trustees, who are also directors for the purposes of company law, present their report and the financial statements of the company for the year ended 31 March 2021.

CHAIR'S OVERVIEW

This year has presented all of us with huge challenges both personally and professionally and, as the incoming Chair of IDAS, I am immensely proud of the response of the whole of team to these challenges.

As the largest specialist charity in the region and against the backdrop of lockdown our teams provided life-saving services to over 10,000 people during the year. Our skilled staff continued to deliver our helplines, emergency accommodation and community support services adapting our ways of working effectively to meet people's needs seven days a week.

During the year we customised our group and face to face support, successfully providing the majority of this online. Additionally, demand for live-chat support rocketed and we helped 3 times as many people through these means than the previous year. We were also able to continue face to face support for families accessing our emergency accommodation and those needing support through the criminal justice system.

In addition to meeting unprecedented demand during the year, we have attracted supplementary funding to develop additional emergency accommodation in Sheffield and in North Yorkshire we have launched our Safe Havens project which is an exciting new approach to supporting those escaping abuse by hosting people in family homes.

Our Independent Sexual Violence Advisors supported over 400 people in 2020-21 and we delivered intensive support to 150 families through our Respect programme which challenges and supports young people who are abusive to family members. Additionally, we developed a new web resource for victims of sexual violence which is proving a positive source of self-help for victims.

As well as supporting people through crisis, we understand the importance of delivering early intervention and preventative programmes. To this end, we are progressing development of our schools' initiative which will provide teachers with the resources they need to help inform students about harmful relationships. We have also won a countywide contract in North Yorkshire to deliver support to children and young people impacted by abuse.

As a large specialist organisation, raising awareness and educating people about the causes and impacts of abuse and violence is a key activity. This year we trained over 7,000 professionals, recruited more than 150 volunteers and champions to deliver key messages to communities about our services and appeared regularly in local and national press. Locally, we have also developed targeting campaigns and programmes with barbers, hairdressers, chemists and GPs to help engage with victims and survivors in harder to reach communities.

Additionally, we've worked closely with leaders in the sector to influence and lobby on key points in the Domestic Abuse Bill. Over the next year, we look forward to helping implement the new legislation both through direct support of survivors, by training professionals and influencing policy.

We take pride in all that we do, and we remain committed to delivering services to the highest standard. In recognition of this we have retained our Safe Lives Leading Lights status, our Women's Aid national quality award and we have achieved a Lime Culture national standard in recognition of the quality of our ISVA services.

INDEPENDENT DOMESTIC ABUSE SERVICES COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2021

In 2021 – 2022, we will continue to develop and grow our services, ensuring that whole families receive the support they need to lead safe, fulfilled lives free from abuse. We also have exciting plans to invest in new housing solutions for families and to develop a whole community approach to tackling domestic abuse.

Finally, everyone at IDAS plays a vital role in helping us provide the very best services and support. I give our thanks to our incredible and loyal team of staff led by CEO Sarah Hill, volunteers, champions, patrons, trustees and committee members for their fortitude and commitment throughout the year. Together we make a huge difference to thousands of people every year.

Julia Mulligan

Chair

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of members of the board and professional advisers on pages 1 to 2 of the financial statements.

INDEPENDENT DOMESTIC ABUSE SERVICES COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2021

THE TRUSTEES

The trustees who served the company during the period were as follows:

Jane Adam (Vice Chair; acting Chair to 11 June 2020; resigned 10 September 2020)
Sue Collins
Claudia Gilham
Nicholas Long
Martin Walker
Celia McKeon
Francesca Glyn Jones
Catherine Evans
Alison Seabrooke (Vice Chair from 10 September 2020)
Julia Mulligan (Chair from 11 June 2020)
Sue Halstead (resigned 12 November 2020)

The trustees act as directors for the purpose of company law.

KEY MANAGEMENT PERSONNEL

Chief Executive Officer	Sarah Hill
Head of Finance and Administration	Carol Butterill
Head of Client Services	Chris Davies
Head of People	Tracey Beever (appointed 2 August 2021)

PATRONS

Rory Cowan (actor)
Joanne Harris (author)
Joolz Denby (poet)
Margaret Sentamu (humanitarian)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure

IDAS continues to operate within a strong structure which allows for the delivery of excellent services and organisational growth.

Operating within a Scheme of Delegation, the Board of Trustees are responsible for strategic development, guaranteeing financial soundness, and ensuring adherence to key policies and procedures. A sub-committee structure exists and this was reviewed in 2020-21. The three Sub-committees are Finance and Investment, Quality Assurance and People and Resources. The committees are made up of Board trustees, Board non-trustee committee members, staff and stakeholders with specific expertise and specialism. Committees report back to the full Board every quarter.

Our Chief Executive Officer is responsible for recommending and implementing strategic development and ensuring the effective management of human and financial resources.

A skilled team of senior managers made up of the Head of Finance and Administration, the Head of Client Services and the Head of People oversee the delivery of key areas of the Business Plan, help

INDEPENDENT DOMESTIC ABUSE SERVICES COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure *(continued)*

develop services identify new funding streams and ensure the best practice in delivery. A dedicated team of Regional and Local Area Managers supervise, support and case manage experienced, qualified practitioners.

Trustee Recruitment and Training

Our Board comprises skilled and knowledgeable trustees and non-trustee committee members, recruited from a breadth of sectors including the law, human resources, marketing and finance. Trustee vacancies are advertised widely using national and local trustee and volunteering internet sites, in volunteer bureaux, the local press, through our statutory and voluntary partners, and with local businesses and organisations.

IDAS has a comprehensive training and induction package specifically for Board members which ensures that every new trustee understands the responsibilities of their role, the principles of financial management and gains significant awareness about the organisation. An annual Away Day allows the Board to identify and consider priority areas.

Employees

IDAS employees come from diverse backgrounds and have worked in various settings including social care, criminal justice and counselling services. They all undergo a rigorous recruitment and individual induction process and receive on-going training and support. We continue our commitment to ensuring that all our adult support workers receive accredited IDVA (Independent Domestic Violence Advisors) training. All employees and Trustees are subject to enhanced DBS checks.

Pay policy for senior staff

The board of directors, who are the Charity's trustees, and the senior management team are responsible for directing and controlling, running and operating the Company on a day to day basis. All directors give their time freely and no director received remuneration in the year. Details of director's expenses and related party transactions are disclosed in note 10 to the accounts.

The pay of the senior staff is reviewed annually against sector benchmarks. The Trustees have adopted the National Council for Voluntary Organisations (NCVO) Guidance on senior staff pay in respect of current recruitment.

Risk Review

A full formal risk review is carried out annually in line with the risk management policy and policies are in place to mitigate any risks identified during the review. In addition, the sub committees review specific risks within their terms of reference on a quarterly basis and highlight to the Board any matters which are judged to need further attention.

OBJECTIVES AND ACTIVITIES

Objectives

The Company was formed on 3 December 2003 and commenced as a charity on that date. The Company is limited by guarantee and its officers are governed by the Memorandum and Articles of Association dated 3 December 2003, amended January 2009, July 2016 and 6 April 2021. The objects of the Company are to provide accommodation, support and advice to people who have experienced or been affected by domestic abuse and/or sexual violence. The directors review the performance, aims and objectives of the Company every year to ensure compliance with the Charity Commission's guidance on public benefit.

INDEPENDENT DOMESTIC ABUSE SERVICES COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2021

OBJECTIVES AND ACTIVITIES

Activities

To achieve our objectives, we provide a range of specialist support and innovative services for the public benefit including:

Refuge and dispersed accommodation.

Community based services including Independent Domestic Violence Advisors (IDVAs), Independent Sexual Violence Advisors (ISVAs) and outreach workers.

Support to children and young people through our Young Person's Programme and advocacy services.

Free to use, confidential helplines available 7 days a week.

Accredited, training including free on-line awareness training.

Access to counselling and therapeutic services.

Access to support via Live Chat.

Extensive web resources.

Access to groups including the MODA (Moving on from Domestic Abuse), You and Me, Mum and self-esteem groups.

Values

IDAS values underpin the work we do and how we do it:

- **Compassionate** – we deeply care about what we do and how we do it.
- **Determined** – we endeavour to make a real difference to people's lives and will work hard to achieve the best for everyone we support.
- **Inclusive** – we support anyone who is affected by abuse or violence. We are open and accountable to our clients, colleagues, stakeholders and partner agencies and include them in shaping and delivering our services.
- **Courageous** – we stand up for all those we support and embrace innovation and new ways of working to effect real and lasting change.
- **Respectful** – we treat people with respect, delivering our services with integrity to build trust and confidence.

INDEPENDENT DOMESTIC ABUSE SERVICES COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2021

Our Volunteers

IDAS is very involved in the community and we have developed a team of over 150 champions who help publicise and promote the work of IDAS in their local communities.

Our teams are also supported by volunteers who assist in a range of activities including helping us provide children's activities in the refuge, accompanying clients to solicitors' appointments, co-facilitating recovery groups and raising awareness and funds for IDAS.

OBJECTIVES AND ACTIVITIES ACHIEVEMENTS AND PERFORMANCE

IDAS is the largest specialist charity in the region supporting anyone affected by domestic abuse or sexual violence. We pride ourselves on delivering high quality advice, support and accommodation to families and individuals.

Our achievements include:

Accommodation

We provide emergency refuge and dispersed accommodation to hundreds of families each year in Barnsley, North Yorkshire and Sheffield.

We pride ourselves on the standard of accommodation offered and ensure that many of our units are fully accessible to people with disabilities and sensory impairments. In our refuges, every family has access to their own bedrooms and bathrooms with some shared facilities including kitchens, lounges and playrooms.

In addition to accommodating people locally we are able to access other refuges across the UK via the 'refuges online' service which provides a search feature for refuges and other emergency accommodation.

During the last year we have successfully supported over 150 families to be rehoused following a stay in our emergency accommodation.

Our refuges are WAFE (Women's Aid Federation of England) affiliated which means that we fully support the principle of an open-door policy, believing victims accounts of their experiences rather than requiring 'proof' of domestic abuse. We are also able to accommodate male victims through our dispersed accommodation.

Community based services

We provide high quality support to victims living in their own homes across Barnsley, North Yorkshire and in Sheffield through our IDVA and outreach services. Support includes intensive safety planning, assistance through criminal and civil legal processes and help to recover from the harmful impacts of abuse through 1-2-1 work and groups.

In North Yorkshire we are proud to deliver an ISVA service across the county to anyone affected by sexual abuse or violence. Our IDVA and ISVA services support young people aged 14+ as well as adults and we are also able to advise the parents of children who have been sexually abused.

Over the last year we have received over 20,000 referrals for these services, (2020: 15,000) received more than 22,000 calls to our helplines (2020: 20,000) and provided support to 10,000 families (2020: 7,000) making IDAS one of the largest providers of specialist support in the UK.

INDEPENDENT DOMESTIC ABUSE SERVICES COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2021

OBJECTIVES AND ACTIVITIES

Community based services *(continued)*

We offer a holistic assessment for everyone who accesses our services. In addition to specific support to help deal with the trauma caused by abuse and violence, this assessment helps identify other related needs, for example; housing, drug and alcohol use, work and benefits. For additional support we regularly refer to children's centres, substance misuse agencies and therapeutic services.

Support is provided through 1-2-1 work and structured groups.

Children and young people

Children and young people are often the hidden victims of abuse and many are impacted by witnessing abuse at home and/or through unhealthy or abusive relationships as they get older. Some surveys show that girls aged 14 – 25 are more at risk of sexual violence and domestic abuse than any other group.

Through our IDVA and ISVA service we can support young people aged 14+ and in some areas we are lucky to manage services that specifically support younger people including our children's advocacy service in York and Scarborough.

We also provide a Young Person's Programme which is a preventative programme to support families where the young person is aggressive within the family home.

Through ASDA Foundation and Crime Reduction funding we have worked in schools and colleges to educate young people about harmful relationships. However, this funding has now come to an end and we plan to develop tools and resources that schools can use themselves to help them educate and support young people who may be affected by abuse. These will be developed over the next 18 months.

Helpline

Our free to use, confidential helplines become busier every year and last year we dealt with over 22,000 calls via our dedicated lines. In addition to the helplines, we have delivered over 1,200 completely confidential and anonymous live chat sessions during the year.

Training and professional consultancy

We continue to educate, inform and train people about how best to support those affected by abuse and violence. Over the year we have provided our accredited training packages to hundreds of professionals, including social workers, GPs, housing teams and university students.

Our on-line domestic abuse and sexual violence awareness training was completed by over 3,000 people during the year and we provided face to face training to over 2,000 professionals including health teams and social workers.

Awareness and publicity

IDAS is committed to raising awareness of the causes and impacts of domestic abuse and sexual violence as widely as possible and we have featured on radio interviews, local television news programmes and received widespread press coverage.

Through our brilliant team of domestic abuse champions, we were able to reach people living in local communities to help spread the word about IDAS and the services we provide.

INDEPENDENT DOMESTIC ABUSE SERVICES COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2021

OBJECTIVES AND ACTIVITIES

Awareness and publicity *(continued)*

Throughout the year we have engaged with students, members of the armed forces, taxi drivers and hairdressers to build an awareness of what we do. In Barnsley, we have continued to promote the Speak Up, I'm Listening campaigns at Christmas and throughout the year. This encourages survivors to come forward for support and links with employers to raise awareness about how domestic abuse can affect their employees.

In November and December, we used the 16 days of action against violence against women to hold a series of online and public activities to raise awareness.

Unfortunately, plans for a campaign with barber shops about how sexual violence impacts on male victims had to be put on hold because of COVID-19. However, we will run this in the future.

IDAS relies on the commitment of our champions, supporters and patrons to help us spread the word, including our valued patrons Rory Cowan, Joolz Denby, Joanne Harris and humanitarian, Margaret Sentamu.

Fundraising activity

We organise fundraising events and co-ordinate the activities of our supporters both in the services we provide and in the wider community. We do not use professional fundraisers and there have been no complaints about our fundraising activities during the year. IDAS adheres to the guidance contained in the Fundraising Regulator's Code of Fundraising Practice.

Quality and standards

We pride ourselves on delivering high quality services, with 90% of those providing feedback rating our services 9 or 10 out of 10.

During the year we retained both our Safe Lives Leading Lights accreditation and our Women's Aid national standards award. This means that we have achieved a standard of excellence in the delivery of our community and refuge services.

We continue to be a 'Mindful Employer'.

New Contracts and Grants Awarded

During the year, IDAS was awarded three-year contracts to continue our refuge services across North Yorkshire.

We were also awarded continuation funding for our Barnsley support services.

COVID-19

During the year we have continued to face the challenge of adapting and customising our services to meet the needs of clients and to ensure the safety of both clients and staff against the background of the Covid pandemic. We have successfully provided online support and our refuges have remained open for families needing emergency accommodation. We have received emergency covid grant funding of £579,409 to help us deal with the considerable increase in demand for our services and grant support will continue into 2021/22.

We look forward to a return to normal as soon as possible.

INDEPENDENT DOMESTIC ABUSE SERVICES COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2021

FINANCIAL REVIEW

Treasurer's Statement

This has been an exceptional year for IDAS operationally and financially. While the pandemic caused a considerable increase in demand for our services, we were supported by government grant funding to meet that demand. Some of the costs that we normally incur, such as travel and other costs associated with face to face support, were largely absent this year, but instead we invested in our IT resources in order to better adapt to new ways of working.

Grant funding

These financial statements are prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice (the SORP)'. The SORP requires charities to recognise in their accounts any grant income received where there are no performance conditions attached, regardless of whether that income has been spent. In 2020/21 IDAS received and recognised nearly £250,000 of grant income from funders including the ASDA Foundation and the Bruno Schroder Trust which fell into this category. Due to the timing of the receipts and the restrictions on activities as a result of Covid, we were unable to spend this funding within the financial year. Therefore our results for the year have been significantly swollen by income which has been recognised in advance of related expenditure in accordance with the SORP

Restricted income accounted for 6.5% in the year compared to 3% in the previous year. As described above much of the restricted income could not be spent within the year, so that £279k will be carried forward into 21/22.

The balance sheet remains very strong with a current ratio of 2.4:1 (Current Assets £1,538k: Current Liabilities £647k) and £1,708k total funds carried forward.

Investment Policy

Under the terms of the Memorandum and Articles of Association, the monies of Independent Domestic Abuse Services not immediately required for the delivery of services may be invested in such investments, securities or property as may be thought fit.

Reserves Policy

The Independent Domestic Abuse Services' Board of Trustees has established a policy whereby the maximum and minimum levels of unrestricted reserves required by the charity are determined by an assessment of the risks the charity faces. Under this methodology, the minimum level of reserves required has been determined as £802k and the maximum required level is £1,097k.

The charity's free reserves at 31st March 2021 amount to £1,320k which is equivalent to 3.75 months expenditure. However, the Board has agreed to continue to allocate funds to support several key areas of work during 2021-2022 which will cost approximately £250,000. This will bring our reserves back within agreed limits by 2022-2023. These areas are development of our educational resources, expansion of our training offer, helpline delivery and development of the IDAS housing strategy.

PLANS FOR FUTURE PERIODS

IDAS strategy

We will continue to deliver and develop services that we know are essential for the safety and well-being of thousands of victims and survivors living across Yorkshire. In addition, we are committed to continual improvement and to developing new and unique services.

INDEPENDENT DOMESTIC ABUSE SERVICES COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2021

Specifically, over the next year, we aim:

To diversify our funding streams to enable us to grow our services offered.

To develop structured online programme for survivors of domestic abuse and sexual violence.

To develop our work in schools, providing educational programmes to young people.

To review our web and social media offers.

To develop support groups for the friends and family of survivors of domestic abuse.

To develop our online training packages and programmes to potentially generate an income from this area of work.

INDEPENDENT DOMESTIC ABUSE SERVICES COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2021

TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees (who are also the directors of Independent Domestic Abuse Services for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 company and of the incoming resources and application of resources, including the income and expenditure of the company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company 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 in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

INDEPENDENT DOMESTIC ABUSE SERVICES COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2021

STATEMENT AS TO DISCLOSURE TO OUR AUDITORS

UHY Calvert Smith LLP are deemed to be appointed under section 487(2) of the Companies Act 2006.

Each of the persons who is a trustee at the date of approval of this report confirms that:

·so far as each trustee is aware, there is no relevant audit information of which the company's auditor is unaware; and

·each trustee has taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Registered office:
39 Blossom Street
York
YO24 1AQ

Signed on behalf of the trustees



J Mulligan
Chair of Trustees

29 September 2021

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF INDEPENDENT DOMESTIC ABUSE SERVICES

Opinion

We have audited the financial statements of Independent Domestic Abuse Services (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 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 Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our Report of the Independent Auditors 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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF INDEPENDENT DOMESTIC ABUSE SERVICES (continued)

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies' exemption from the requirement to prepare a strategic report or in preparing the trustees' report.

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of material irregularities including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- we identified the laws and regulations applicable to the charity through discussions with management and trustees and from our professional and sector experience; and
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting documentation.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF INDEPENDENT DOMESTIC ABUSE SERVICES (continued)

- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in the accounting policies were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

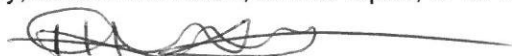
- agreeing financial statement disclosures to underlying supporting documentation; and
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

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



Harry Howley ACA MAAT (Senior Statutory Auditor)
For and on behalf of UHY Calvert Smith LLP, Statutory Auditor
Chartered Accountants
Heritage House
Murton Way
Osbalwick
York
North Yorkshire
YO19 5UW

Date: 4 October 2021.

INDEPENDENT DOMESTIC ABUSE SERVICES

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds	Restricted funds	2021 Total funds	2020 Total funds
		£	£	£	£
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	156,633	25,673	182,306	215,224
Charitable activities	4				
Income from charitable activities		4,388,041	290,547	4,678,588	3,851,342
Other income	5	10,008	-	10,008	19,202
Total		4,554,682	316,220	4,870,902	4,085,768
 EXPENDITURE ON					
Raising funds	6	25,403	88	25,491	22,198
Charitable activities	7				
Expenditure on charitable activities		4,301,187	56,493	4,357,680	3,810,142
Total		4,326,590	56,581	4,383,171	3,832,340
Net gains /(losses) on investments		171,578	-	171,578	(43,779)
NET INCOME		399,670	259,639	659,309	209,649
 RECONCILIATION OF FUNDS					
Total funds brought forward		1,028,906	19,386	1,048,292	838,643
 TOTAL FUNDS CARRIED FORWARD		1,428,576	279,025	1,707,601	1,048,292

INDEPENDENT DOMESTIC ABUSE SERVICES (REGISTERED NUMBER: 04984337)

BALANCE SHEET
AT 31 MARCH 2021

		2021	2020
		£	£
FIXED ASSETS	Notes		
Tangible assets	13	108,250	56,571
Investments	14	<u>708,716</u>	<u>537,138</u>
		816,966	593,709
CURRENT ASSETS			
Debtors	15	236,673	183,150
Cash at bank and in hand		<u>1,301,058</u>	<u>672,040</u>
		1,537,731	855,190
CREDITORS			
Amounts falling due within one year	16	(647,096)	(400,607)
NET CURRENT ASSETS		<u>890,635</u>	<u>454,583</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,707,601	1,048,292
NET ASSETS		<u>1,707,601</u>	<u>1,048,292</u>
FUNDS	19		
Unrestricted funds		1,428,576	1,028,906
Restricted funds		<u>279,025</u>	<u>19,386</u>
TOTAL FUNDS		<u>1,707,601</u>	<u>1,048,292</u>

INDEPENDENT DOMESTIC ABUSE SERVICES (REGISTERED NUMBER: 04984337)

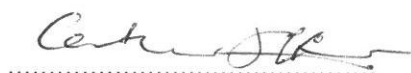
**BALANCE SHEET - CONTINUED
AT 31 MARCH 2021**

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

The financial statements were approved by the Board of Trustees on 29 September 2021 and were signed on its behalf by:



Julia Mulligan
Trustee



Catherine S J Evans
Trustee

INDEPENDENT DOMESTIC ABUSE SERVICES

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2021

		2021	2020
	Notes	£	£
Cash flows from operating activities:			
Cash generated from operations	1	<u>714,780</u>	<u>491,456</u>
Net cash provided by (used in) operating activities		<u>714,780</u>	<u>491,456</u>
Cash flows from investing activities:			
Purchase of tangible fixed assets		<u>(85,762)</u>	<u>(36,705)</u>
Net cash provided by (used in) investing activities		<u>(85,762)</u>	<u>(36,705)</u>
Change in cash and cash equivalents in the reporting period		629,018	454,751
Cash and cash equivalents at the beginning of the reporting period		<u>672,040</u>	<u>217,289</u>
Cash and cash equivalents at the end of the reporting period		<u>1,301,058</u>	<u>672,040</u>

INDEPENDENT DOMESTIC ABUSE SERVICES

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2021

1.	RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES	2021	2020
		£	£
	Net income for the reporting period (as per the statement of financial activities)	659,309	209,649
	Adjustments for:		
	Depreciation charges	29,485	18,857
	(Gain)/Loss on investments	(171,578)	43,779
	Loss on disposal of fixed assets	4,598	3,318
	(Increase)/decrease in debtors	(53,523)	153,248
	Increase in creditors	246,489	62,605
	Net cash provided by operating activities	<u>714,780</u>	<u>491,456</u>

INDEPENDENT DOMESTIC ABUSE SERVICES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

The charity is a company limited by guarantee, incorporated in England and Wales. The company's registered office address can be found on page 1 and details of the charity's operations and principal activities are given in the Trustees' Report.

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value.

Preparation of the accounts on a going concern basis

The directors and trustees have considered the financial position and projections of the charity, and have a reasonable expectation that it has adequate resources to support its ongoing activities for the foreseeable future. The directors and trustees consider that there are no material uncertainties related to events or conditions that may cast significant doubt upon the charity's ability to continue as a going concern and therefore they have continued to adopt the going concern basis in preparing the financial statements.

Significant judgement and estimates

The preparation of the financial statements requires management to make judgement, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable in the circumstances.

Areas in which judgement has been applied in preparing these financial statements include an assessment of the appropriate expenditure to recognise against certain restricted grants, and the allocation of supports costs as outlined below.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, any performance conditions attached have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from charitable activities represents amounts receivable in connection with services delivered by the charity, and includes contractual payments from local authorities and the Police and Crime Commissioner and performance related grants, and rent and related support charges received in respect of the provision of refuge spaces. Income from contracts for the supply of services, and similar performance related grants, are recognised over the period of delivery.

Income from government grants is recognised once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

INDEPENDENT DOMESTIC ABUSE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES – continued

When donors specify that donations and grants are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Donated professional services and gifts are included at the value to the charity where this can be quantified. No amounts are included in the financial statements for general volunteer services.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Charitable activities

Costs of activities in furtherance of the charity's objectives are defined as the expenditure incurred in providing services to individuals and their children suffering from domestic violence, including the following services:

- Provision of refuge space, including telephone help and advice line.
- Outreach / Independent Domestic Violence Advisor ('IDVA') services / Independent Sexual Violence Advisor ('ISVA') services to adults in the community and rural areas.
- Support for children and young people in the community.

Income from charitable activities has been similarly classified by these key service areas.

Support costs

Support costs include central functions and overheads that assist the work of the charity but which do not directly undertake charitable activities. These include back office costs, finance, personnel, payroll and governance costs.

Governance costs include the cost of audit of the annual accounts, legal and professional fees and the charges levied in managing the bank accounts.

Allocation and apportionment of costs

All costs are allocated between the expenditure categories noted above on a basis designed to reflect the use of the resource. Costs relating specifically to a particular activity are allocated directly. Support costs are apportioned on the basis of the level of incoming resources connected with that activity.

Separate disclosure has been made of payments to partner organisations who directly assist in the delivery of services.

INDEPENDENT DOMESTIC ABUSE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES – continued

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulated depreciation and any provision for impairment. The level at which fixed assets are capitalised has been set at £300.

During the year the Trustees reviewed the estimated useful life of tangible fixed assets which have previously been depreciated using the reducing balance method. The majority of the charity's assets comprise IT equipment. The Trustees consider that the useful life of these assets is four years, after which the assets will have negligible value.

In accordance with FRS 102 the carrying amount of tangible fixed assets has been adjusted in the year under review. This adjustment has resulted in an additional £2,037 of depreciation being charged in the year.

Fixed asset investments

Investments are stated at fair value, as determined at the price quoted by the fund managers at the balance sheet date.

The charity's investments are held within managed investment portfolios, and comprise of a range of listed bonds, equities, unit trusts and open-ended investment companies.

Gains and losses on investments, whether arising on revaluation or disposal, are included on the Statement of Financial Activities in the period to which they relate.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

Fixed asset investments are measured at fair value through net income and expenditure on the Statement of Financial Activities.

All other financial assets and liabilities are measured at amortised cost.

INDEPENDENT DOMESTIC ABUSE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2021

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations, legacies and gift aid	172,139	206,383
Gifts, donations in kind	10,167	8,841
	<u>182,306</u>	<u>215,224</u>

Legacies of £3,000 (2020: £nil) have been received and recognised in the year.

Restricted donations of £25,673 (2020: £19,234) have been recognised in the year.

3. GOVERNMENT GRANTS

	2021	2020
	£	£
Government grants	<u>579,409</u>	<u>-</u>

Emergency Covid grant funding has been received from the government during the year and recognised in the accounts. Funding has been provided to enable the charity to address the increased demand for the charity's services arising from the pandemic. The charity has also benefited from government assistance of £2,394 in respect of the Coronavirus Job Retention Scheme and £1,217 from the Covid Statutory Sick Pay rebate scheme.

INDEPENDENT DOMESTIC ABUSE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2021

4. INCOME FROM CHARITABLE ACTIVITIES

	2021	2020
	£	£
Provision of refuge space		
Contracts	760,108	666,080
Rents	396,585	370,725
Support charges	29,526	27,006
Grants	285,192	817
	<u>1,471,411</u>	<u>1,064,628</u>
 Community based outreach & ISVA		
Contracts	2,444,736	2,601,819
Grants	468,559	40,619
	<u>2,913,295</u>	<u>2,642,439</u>
 Support for children and young people		
Contracts	99,981	110,964
Grants	193,901	33,311
	<u>293,882</u>	<u>144,275</u>
 Total income from charitable activities	<u><u>4,678,588</u></u>	<u><u>3,851,342</u></u>

Total contract income of £3,304,825 (2020: £3,378,863) has been recognised in the year; £19,280 (2020: £29,137) being restricted. These relate to contracts with local authorities and the Police and Crime Commissioner to deliver services as outlined above.

Total grant income of £947,652 (2020: £74,747) has been recognised as part of income from charitable activities in the year: £271,267 (2020: £74,747) being restricted. These are performance related grants which funded the delivery of specific services.

5. OTHER INCOME

	2021	2020
	£	£
Other income	4,318	15,052
IDAS training	5,690	4,150
	<u>10,008</u>	<u>19,202</u>

INDEPENDENT DOMESTIC ABUSE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2021

6. RAISING FUNDS

Raising donations and legacies

	2021	2020
	£	£
Costs of raising funds	<u>25,491</u>	<u>22,198</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Partner payments £	Support costs £	2021 Total £
Provision of refuge space	974,211	194,200	159,870	1,328,281
Community based Outreach & ISVA	2,136,578	404,446	310,033	2,851,057
Support for children and young people	117,825	-	16,027	133,852
Governance costs	-	-	44,490	44,490
	<u>3,228,614</u>	<u>598,646</u>	<u>530,420</u>	<u>4,357,680</u>

Comparative analysis of charitable activity costs:

	Direct Costs £	Partner payments £	Support costs £	2020 Total £
Provision of refuge space	664,080	161,857	132,060	957,997
Community based Outreach & ISVA	2,082,833	244,050	327,778	2,654,661
Support for children and young people	149,049	-	17,896	166,945
Governance costs	-	-	30,539	30,539
	<u>2,895,962</u>	<u>405,907</u>	<u>508,273</u>	<u>3,810,142</u>

INDEPENDENT DOMESTIC ABUSE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2021

8. SUPPORT COSTS

	2021 £	2020 £
Allocated as a percentage of activity income:		
Provision of refuge space	159,870	132,060
Outreach / IDVA / ISVA	310,033	327,777
Support for children and young people	<u>16,027</u>	<u>17,897</u>
	485,930	477,734
Directly allocated:		
Governance costs	<u>44,490</u>	<u>30,539</u>
	<u>530,420</u>	<u>508,273</u>

Support costs, as allocated to charitable activities above, are as follows:

	Total £	Provision of refuge space £	Outreach & ISVA £	Support for children and young people £
Support staff costs	362,730	119,337	231,429	11,964
Running costs	8,710	2,866	5,557	287
Office costs	<u>114,490</u>	<u>37,667</u>	<u>73,047</u>	<u>3,776</u>
	<u>485,930</u>	<u>159,870</u>	<u>310,033</u>	<u>16,027</u>
2020 Total	<u>477,734</u>	<u>132,060</u>	<u>327,777</u>	<u>17,897</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Depreciation - owned assets	29,485	18,857
Auditor's remuneration	<u>8,400</u>	<u>4,800</u>

INDEPENDENT DOMESTIC ABUSE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2021

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

Expenses paid to 1 trustee for the year ended 31 March 2021 were reimbursements of travel costs and these amounted to £172 (2020: three trustees: £663).

11. STAFF COSTS

	2021 £	2020 £
Wages and salaries	2,636,139	2,328,597
Social security costs	203,337	158,118
Pension costs	85,028	80,462
	<u>2,924,504</u>	<u>2,567,177</u>

The average monthly head count was 124 staff (2020: 111 staff), and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year was as follows:

	2021 No.	2020 No.
Refuge workers including telephone help and advice line	13	13
Outreach / IDVA / ISVA workers	67	60
Children and young people workers	6	6
Fundraising	0	0
Volunteer organisers	2	2
Management and support	9	9
Total	<u>97</u>	<u>90</u>

INDEPENDENT DOMESTIC ABUSE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2021

The key management personnel of the charity comprise the Trustees and the Senior Management Team (SMT). The total employee benefits of the SMT in the year, inclusive of pension and social security costs, were £187,411 (2020: £152,907).

The number of higher paid employees whose annual emoluments were £60,000 or more was:

	2021 No	2020 No
£60,001 - £70,000	-	-
£70,001 - £80,000	1	-
£80,001 - £90,000	-	-
£90,001 - £100,000	-	-
£100,001 - £110,000	-	-

INDEPENDENT DOMESTIC ABUSE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2021

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	195,990	19,234	215,224
Charitable activities			
Income from charitable activities	3,747,458	103,884	3,851,342
Investment income	-	-	-
Other income	19,202	-	19,202
Total	3,962,650	123,118	4,085,768
EXPENDITURE ON			
Raising funds	12,510	9,688	22,198
Charitable activities			
Expenditure on charitable activities	3,711,680	98,462	3,810,142
Total			
Net loss on investments	(43,779)	-	(43,779)
NET INCOME	194,681	14,968	209,649
RECONCILIATION OF FUNDS			
Total funds brought forward	834,225	4,418	838,643
TOTAL FUNDS CARRIED FORWARD	1,028,906	19,386	1,048,292

INDEPENDENT DOMESTIC ABUSE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2021

13. TANGIBLE FIXED ASSETS

	Miscellaneous assets £
COST	
At 1 April 2020	141,601
Additions	85,762
Disposals	<u>(23,878)</u>
At 31 March 2021	<u>203,485</u>
 DEPRECIATION	
At 1 April 2020	85,030
Charge for year	29,485
Eliminated on disposal	<u>(19,280)</u>
At 31 March 2021	<u>95,235</u>
 NET BOOK VALUE	
At 31 March 2021	<u>108,250</u>
At 31 March 2020	<u>56,571</u>

14. FIXED ASSET INVESTMENTS

	Investments £
MARKET VALUE	
At 1 April 2020	537,138
Revaluations	<u>171,578</u>
At 31 March 2021	<u>708,716</u>
 NET BOOK VALUE	
At 31 March 2021	<u>708,716</u>
At 31 March 2020	<u>537,138</u>

The charity's investments are held within managed investment portfolios, and comprise of a range of listed bonds, equities, unit trusts and open-ended investment companies.

The historical cost of the fixed asset investments is £400,000 (2020: £400,000).

INDEPENDENT DOMESTIC ABUSE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2021

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	107,184	26,621
Prepayments and accrued income	<u>129,489</u>	<u>156,529</u>
	<u>236,673</u>	<u>183,150</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	171,206	64,490
Social security and other taxes	69,001	44,131
Other creditors and accruals	32,050	27,475
Short-term compensated absence (holiday pay)	65,643	54,913
Pension	19,021	15,697
Deferred income	<u>290,175</u>	<u>193,901</u>
	<u>647,096</u>	<u>400,607</u>

Income from contracts and performance related grants is deferred when received in advance of the delivery of the service. The movement of £96,274 is reflected in current year income.

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2021	2020
	£	£
Within one year	95,664	85,355
Between one and five years	<u>95,218</u>	<u>85,373</u>
	<u>190,882</u>	<u>170,728</u>

The total amount of lease payments recognised as an expense in the year ended 31 March 2021 was £107,850 (2020: £121,254).

INDEPENDENT DOMESTIC ABUSE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2021

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2021 Total funds	2020 Total funds
	£	£	£	£
Fixed assets	108,250	-	108,250	56,571
Investments	708,716	-	708,716	537,138
Current assets	1,143,569	394,162	1,537,731	855,190
Current liabilities	(531,959)	(115,137)	(647,096)	(400,607)
	<u>1,428,576</u>	<u>279,025</u>	<u>1,707,601</u>	<u>1,048,292</u>

19. MOVEMENT IN FUNDS

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
Unrestricted funds				
General funds	1,002,239	400,246	-	1,402,485
Scarborough Refuge set up	15,000	-	-	15,000
Transformation fund	<u>11,667</u>	<u>(576)</u>	<u>-</u>	<u>11,091</u>
	<u>1,028,906</u>	<u>399,670</u>	<u>-</u>	<u>1,428,576</u>
Restricted funds				
The Asda Foundation	-	148,272	-	148,272
The Bruno Schroder Trust	-	66,170	-	66,170
Police and Crime Commissioners for North Yorkshire (PCC)	-	13,816	-	13,816
Sheffield city Council	-	662	-	662
North Yorkshire Sports	-	4,212	-	4,212
Random Acts	-	1,754	-	1,754
Other restricted donations	19,386	24,753	-	44,139
	<u>1,048,292</u>	<u>659,309</u>	<u>-</u>	<u>1,707,601</u>
TOTAL FUNDS	<u>1,048,292</u>	<u>659,309</u>	<u>-</u>	<u>1,707,601</u>

INDEPENDENT DOMESTIC ABUSE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2021

19. MOVEMENT IN FUNDS – continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General funds	4,554,682	(4,326,014)	171,578	400,246
Transformation fund	-	(576)	-	(576)
	<u>4,554,682</u>	<u>(4,326,590)</u>	<u>171,578</u>	<u>399,670</u>
Restricted funds				
Barnsley Metropolitan Borough Council	19,280	(19,280)	-	-
BBC Children in Need	11,712	(11,712)	-	-
The ASDA Foundation	165,554	(17,282)	-	148,272
Bruno Schroder Trust	67,000	(830)	-	66,170
Police and Crime Commissioners for North Yorkshire (PCC)	18,314	(4,498)	-	13,816
Norman Collinson Charitable Trust	300	(300)	-	-
Sheffield City Council	750	(88)	-	662
Tesco Groundwork	183	(183)	-	-
North Yorkshire Sports	5,700	(1,488)	-	4,212
Random Acts	1,754	-	-	1,754
Other restricted donations	25,673	(920)	-	24,753
	<u>316,220</u>	<u>(56,581)</u>	<u>-</u>	<u>259,639</u>
TOTAL FUNDS	<u>4,870,902</u>	<u>(4,383,171)</u>	<u>171,578</u>	<u>659,309</u>

Comparatives for movement in funds

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/3/20 £
Unrestricted Funds				
General funds	814,900	221,204	(33,865)	1,002,239
Scarborough Refuge set up	15,000	-	-	15,000
Transformation fund	4,325	(26,523)	33,865	11,667
	<u>834,225</u>	<u>194,681</u>	<u>-</u>	<u>1,028,906</u>
Restricted Funds				
Other restricted donations	4,418	14,968	-	19,386
TOTAL FUNDS	<u>838,643</u>	<u>209,649</u>	<u>-</u>	<u>1,048,292</u>

INDEPENDENT DOMESTIC ABUSE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2021

19. MOVEMENT IN FUNDS – continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General funds	3,962,650	(3,697,667)	(43,779)	221,204
Transformation fund	-	(26,523)	-	(26,523)
	<u>3,962,650</u>	<u>(3,724,190)</u>	<u>(43,779)</u>	<u>194,681</u>
Restricted funds				
Barnsley Metropolitan Borough Council	34,176	(34,176)	-	-
BBC Children in Need	33,136	(33,136)	-	-
Police and Crime Commissioners for North Yorkshire (PCC)	15,318	(15,318)	-	-
Police and Crime Commissioners for South Yorkshire (PCC)	16,880	(16,880)	-	-
Jane Tomlinson Fund	175	(175)	-	-
Other restricted donations	23,433	(8,465)	-	14,968
	<u>123,118</u>	<u>(108,150)</u>	<u>-</u>	<u>14,968</u>
TOTAL FUNDS	<u>4,085,768</u>	<u>(3,832,340)</u>	<u>(43,779)</u>	<u>209,649</u>

INDEPENDENT DOMESTIC ABUSE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2021

19. MOVEMENT IN FUNDS – continued

FUND DETAILS

Designated funds:

Scarborough Refuge set-up

£15,000 has been designated to cover the provision for the first-year implementation costs for setting up the Scarborough refuge. The project is still pending as at 31 March 2021.

Transformation fund

The charity has been going through a process of reviewing and restructuring its administration function and infrastructure resources, to ensure that it is appropriate as the organisation continues to develop. An amount of £30,000 was designated in 2018-19 and £4,325 was unspent at 1 April 2019. A further £33,865 was designated during 2019-20 leaving a balance of £11,667 outstanding as at 31 March 2020. During 2020-21 a further £576 was spent leaving a balance of £11,091 on the fund as at 31 March 2021.

Restricted funds:

Restrictions imposed by funders may relate to the geographical area to which the funding may be applied, expenditure type or specific project or activity.

The notes above set out the restricted grants received and utilised in this and the prior year. Major restricted grants recognised in the year include:

Barnsley Metropolitan Borough Council - as part of the 'Bringing Barnsley Together' initiative to provide support to vulnerable victims in awareness and reporting of crime, particularly those associated with domestic and / or sexual violence.

BBC Children in Need - to support children in the York and Scarborough regions, funding the Creating Safer Lives programme, which is a therapeutic programme for 5 to 18 year olds affected by domestic abuse or sexual violence, to help improve family relationships, increase emotional resilience and to help them achieve their goals and reach their potential.

Police and Crime Commissioners for North Yorkshire - to help facilitate the development of Helpline and On-call services.

The Asda Foundation – for development and delivery of programmes and resources for use in schools and the development of training and employee initiatives within ASDA to enhance awareness of domestic abuse. Due to Coronavirus the start of this work has been delayed until Spring 2021.

The Bruno Schroder Trust – to provide additional resources for referral services.

INDEPENDENT DOMESTIC ABUSE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2021

20. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

During the year Trustee and Chair Julia Mulligan was also the North Yorkshire Police Fire and Crime Commissioner, leaving the latter role in May 2021. The office of the North Yorkshire Police and Crime Commissioner funded contracts and grants to the total value of £994,543 during 2020/21. This potential conflict of interest was rigorously managed through full disclosure and abstention from any relevant Board discussions.

21. COMPANY LIMITED BY GUARANTEE

The company has no share capital. The liability of each member is limited to a sum not exceeding £1.