

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:

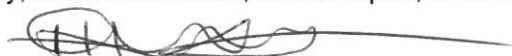
- agreeing financial statement disclosures to underlying supporting documentation; and
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

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	<u>(647,096)</u>	<u>(400,607)</u>
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
	<hr/>	<hr/>
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><u>4,085,768</u></u>	<u><u>(3,832,340)</u></u>	<u><u>(43,779)</u></u>	<u><u>209,649</u></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.