

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)

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INDEPENDENT DOMESTIC ABUSE SERVICES

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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

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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

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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.

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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.

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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.

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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.

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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.

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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.

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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

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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

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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.

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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.

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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
	<hr/>
At 31 March 2024	777,684
	<hr/>
Net book value	
At 31 March 2024	777,684
	<hr/>
At 31 March 2023	686,860
	<hr/>

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
	<hr/>	<hr/>
	612,363	307,715
	<hr/>	<hr/>

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

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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.