

INDEPENDENT DOMESTIC ABUSE SERVICES
(A company limited by guarantee)

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

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

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

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

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

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

CHAIR'S OVERVIEW

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

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

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

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

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

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

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

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

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

Julia Mulligan, Chair

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

THE TRUSTEES

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

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

KEY MANAGEMENT PERSONNEL

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Operational Management

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

Trustee Recruitment and Training

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

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

Employees

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

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

Pay policy for senior staff

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

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

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Risk Review

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

OBJECTIVES AND ACTIVITIES

Objectives

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

Activities

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

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

Our Values

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

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

Our Volunteers, Ambassadors and Champions

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

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ACHIEVEMENTS AND PERFORMANCE

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

Our achievements during 2024-25 include:

Accommodation

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

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

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

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

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

Support and advice

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

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

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

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

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

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Children and young people

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

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

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

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

Helpline and live-chat

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

Training and consultancy

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

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

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

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

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

Awareness raising

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

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

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

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

Fundraising Activities

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

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

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

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

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

Contracts and Grants Awarded

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

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

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FINANCIAL REVIEW

Treasurer's Statement

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

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

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

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

Investment Policy

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

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

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

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

Reserves Policy

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

Risk assessment v reserves

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

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specific purposes associated with the strategic development of the charity.

PLANS FOR FUTURE PERIODS

IDAS strategy

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

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

For the next year, we will specifically focus on:

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

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

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

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

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



J Mulligan
(Chair of Trustees)

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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 2025 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

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

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

Our audit procedures to respond to these risks included:

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

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

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

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

Use of our report

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Helen Daniels LLB FCA CTA (Senior Statutory Auditor)

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

Date 24 September 2025

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

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

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

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

All income and expenditure derive from continuing activities.

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

INDEPENDENT DOMESTIC ABUSE SERVICES**(A company limited by guarantee)****REGISTERED NUMBER: 04984337****BALANCE SHEET****AS AT 31 MARCH 2025**

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

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


J Mulligan

(Chair of Trustees)

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

INDEPENDENT DOMESTIC ABUSE SERVICES
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

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

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

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

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

1. General information

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

2. Accounting policies

2.1 Basis of preparation of financial statements

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

Independent Domestic Abuse Services meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

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

2.2 Going concern

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

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

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

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

2.3 Taxation

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

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

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

2. Accounting policies (continued)

2.4 Income

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

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

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

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

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

2.5 Expenditure

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

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

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

2.6 Charitable activities

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

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

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

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

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

2. Accounting policies (continued)

2.7 Support costs

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

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

2.8 Allocation and apportionment of costs

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

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

2.9 Tangible fixed assets and depreciation

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

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

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

Depreciation is provided on the following basis:

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

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

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

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

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

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

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

2. Accounting policies (continued)

2.10 Defined contribution pension scheme

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

2.11 Investments

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

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

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

2.12 Debtors

Trade and other debtors are recognised at the settlement amount.

2.13 Cash at bank and in hand

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

2.14 Liabilities and provisions

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

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

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

2.15 Financial instruments

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

2.16 Operating leases

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

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

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

2. Accounting policies (continued)

2.17 Pensions

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

2.18 Fund accounting

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

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

3. Limited by guarantee

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

4. Critical accounting estimates and areas of judgment

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

Critical accounting estimates and assumptions:

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

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

5. Income from donations and legacies

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

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

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

6. Income from charitable activities

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

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

INDEPENDENT DOMESTIC ABUSE SERVICES
(A company limited by guarantee)

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

7. Other incoming resources

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

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

8. Expenditure on raising funds

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

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

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

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

9. Analysis of expenditure on charitable activities

Summary by fund type

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

10. Analysis of expenditures by activities

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

INDEPENDENT DOMESTIC ABUSE SERVICES
(A company limited by guarantee)

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

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

11. Analysis of support costs

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

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

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

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

12. Auditors' remuneration

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

13. Staff costs

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

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

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

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

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

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

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

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

14. Trustees' remuneration and expenses

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

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

15. Tangible fixed assets

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

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

INDEPENDENT DOMESTIC ABUSE SERVICES
(A company limited by guarantee)

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

16. Fixed asset investments

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

All investments shown above are held at valuation.

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

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

17. Debtors

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

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

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

18. Creditors: Amounts falling due within one year

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

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

19. Creditors. Amounts falling due after 1 year

	2025 £	2024 £
Other loans	461,180	-

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

20. Financial instruments

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

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

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

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

21. Statement of funds

Statement of funds - current year

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

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

INDEPENDENT DOMESTIC ABUSE SERVICES**(A company limited by guarantee)****NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025****21. Statement of funds (continued)****Statement of funds - current year (continued)**

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

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

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

21. Statement of funds (continued)

Statement of funds - prior year

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

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

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

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

21. Statement of funds (continued)

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

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

Restricted funds:

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

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

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

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

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

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

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

Random acts – to provide care packages to clients.

St Giles – for rehabilitation and resettlement services.

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

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

Home Office – to provide training for honour based abuse.

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

Selby Council – to provide dispersed safe accommodation in Tadcaster.

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

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

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

INDEPENDENT DOMESTIC ABUSE SERVICES

(A company limited by guarantee)

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

22. Analysis of net assets between funds

Analysis of net assets between funds - current year

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

Analysis of net assets between funds - prior year

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

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

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

INDEPENDENT DOMESTIC ABUSE SERVICES
(A company limited by guarantee)

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

24. Analysis of cash and cash equivalents

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

25. Analysis of changes in net debt

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

26. Pension commitments

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

27. Operating lease commitments

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

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

28. Related party transactions

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

