

Behind Closed Doors (BCD)
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2022

Behind Closed Doors (BCD)

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2022

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Behind Closed Doors (BCD)

Company Limited by Guarantee

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

Year ended 31 March 2022

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

Reference and administrative details

Registered charity name Behind Closed Doors (BCD)

Charity registration number 1116500

Company registration number 05802623

Principal office Not disclosed due to safety issues

Registered office First Floor Offices
Unit A4
Old Power Way
Lowfields Business Park
Elland
HX5 9DE

The trustees

M Lewis	
G Crofton	
S Milner	(Resigned 11 August 2022)
J Withnell	(Resigned 16 November 2022)
A Puente	
C Gallagher	
G Harkness	(Appointed 21 July 2021)
C Harrison	(Appointed 18 May 2022)
K J Milner	(Appointed 18 May 2022)

Bankers

Unity Trust Bank
4 Brindleyplace
Birmingham
B1 2JB

Virgin Money
Jubilee House
Gosforth
Newcastle
NE3 4PL

Redwood Bank
The Nexus Building
Broadway
Letchworth Garden City
Hertfordshire
SG6 3TA

Behind Closed Doors (BCD)

Company Limited by Guarantee

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

Year ended 31 March 2022

	The Charity Bank Fosse House 182 High Street Tonbridge TN9 1BE
Chief Executive	R Davany
Company secretary	G Brook
Independent examiner	Graham Atkinson FCA Walter Dawson & Son First Floor Offices, Unit A4 Old Power Way Lowfields Business Park Elland HX5 9DE

Behind Closed Doors (BCD)

Company Limited by Guarantee

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

Year ended 31 March 2022

Objectives and activities

BCD's mission is to build lives free from domestic abuse. The charity's objectives are to promote by preventative and supportive measures and raising awareness and understanding of domestic abuse and violence and providing to the public, and in particular those people whose lives are impacted by domestic abuse and violence ('Impacted Individuals'), support, training and access to services and information as well as working with other agencies for Impacted Individuals and their families.

Provide direct timely intervention services to people affected by domestic abuse in order to both aid in the recovery process and to prevent repeat victimisation.

Develop robust partnerships with other service providers in order to ensure an effective multi agency approach.

Raise awareness of the issue of domestic abuse and to promote best practice. Domestic abuse is always unacceptable. We support everyone affected by it and we act to prevent it.

Our main activities and who we help are described below. All the charitable activities focus on supporting people who are suffering or have suffered from domestic abuse and in raising awareness of the issues and the support and services available. All these activities are undertaken to further our charitable purposes for the public benefit. The trustees consider they comply with guidance issued by the Charity Commission regarding public benefit, under section 4 of the 2011 Charities Act.

The charity's policy is to consult and discuss with employees, through unions, staff councils and at meetings, matters likely to affect employees' interests.

Information of matters of concern to employees is given through information bulletins and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the group's performance.

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment within the charity continues and that the appropriate training is arranged. It is the policy of the charity that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

Due to the Covid-19 pandemic the volunteer program was put on hold and has only recently recommenced.

Behind Closed Doors (BCD)

Company Limited by Guarantee

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

Year ended 31 March 2022

Achievements and performance

The reporting period for this report was one which was still affected by the pandemic, and the period which saw our community make that transition back from those extraordinary restrictive arrangements to our more usual ways of working.

Demand for our service is high, the number of people we have supported this year has increased by almost 20% to 720 individuals (including 388 service users that had completed a programme of support) which mirrors the rise in the domestic abuse incidents across the city. This increase follows the rise in cases during the pandemic and we are deeply concerned about the impact the cost-of-living crisis will have on families.

Our service-users tell us they come to us because of the trust, hope and individual approach to their support they receive. Nine out of ten of our service-users are women, we welcome West Yorkshire Police putting violence against women and girls at the centre of their Police and Crime Plan and we commit to offering challenge and dialogue in their pursuit of this priority. Domestic abuse is always unacceptable and tackling it is complex. We can only do this through collaboration and partnership working. We've enjoyed working with our partners this year and growing our role in the Domestic Abuse Voice & Accountability Forum by ensuring the experiences of our service-users are informing the development of the Leeds Domestic Abuse Strategy.

We have recruited two Men's Community Practitioners into the team that started shortly after 31 March 2022. We are inquisitive and set about building an engagement strategy to learn more about men's experiences, going out to spaces where men are, building on our knowledge of the dynamics of abuse and focussing on levels of inequalities that may lead to greater vulnerabilities. More broadly, inclusion and diversity has been a priority for us this year. We're now recording the number of transgender and non-binary people who are accessing our help and building these communities into our engagement activities. We've worked closely with BRAP to understand our role as an anti-racist charity and build an I&D (Inclusion & Diversity) learning programme to inform our I&D plan under the headings; nurturing a happy team, representation at all levels and service-user involvement throughout the organisation.

Alongside our delivery we've moved offices to be closer to the communities we support, transitioned back into community support and face to face work, and reviewed our identity with a rebrand and new website.

Behind Closed Doors (BCD)

Company Limited by Guarantee

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

Year ended 31 March 2022

Financial review

The income for the year was £587,596 (2021 - £626,549) and expenditure amounted to £550,045 (2021 - £566,387), resulting in net income of £37,551 (2021 - £60,162).

As a result of Covid, the Board reviewed its reserves policy. The Board is seeking to build reserves to ensure that there is sufficient to cover 12 month's expenditure; this is an increase of the previous policy which has historically been to hold three to six month's expenditure. The trustees consider that reserves should be higher given the nature of the work done and the need for BCD's services in the post Covid climate. At this level, it will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. The level of reserves necessary is expected to equate to £314,791, unrestricted funds held at the year end amounted to £260,079 (2021 - £244,737) and designated funds held for this purpose amounted to £90,737 (2021 - £90,737). Therefore, the total required level of reserves overall has been met and need to be maintained.

BCD is governed by its Memorandum and Articles of Association, which permits the trustees to invest surplus funds as they shall consider appropriate. The current policy of the trustees is to invest on deposit only, seeking under this policy to obtain the best rate of interest in the market place with providers having FSCS backing and ethics that are not conflicting with the organisation's objectives and activities.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The Management Committee regularly conducts a review of the major risks to which the charity is exposed, and put in place any systems to limit those risks.

Our primary funder is Leeds City Council. BCD delivers part of the Leeds Domestic Violence Service contract. Our Community Domestic Violence team provides practical support and helps clients who are at high risk of harm from their violent and abusive relationship.

Our Prevention and Recovery Services (PARS) provides emotional support for victims of domestic violence and abuse. This is an area that is not funded centrally, as a result, it is funded primarily through grant income. These grants can be short term and received annually or, in some instances, a grant payable over a three year term.

In the previous year, we were fortunate to be successful in specific Covid-19 bids as many large existing funders put their applications on hold. Where funders had committed funds, many of these were able to be deferred or delayed until 2022. Our team has recommenced face to face services as well as providing alternative methods known to work as a result of changes in service provisions during Covid.

Behind Closed Doors (BCD)

Company Limited by Guarantee

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

Year ended 31 March 2022

Plans for future periods

Effective delivery of BCD's mission requires engagement of the whole organisation, so it is imperative that everyone takes an active part in the business planning process. Ultimate responsibility and decision making is the role of the Board, supported by the Chief Executive and Senior Management Team. The strategic challenges facing BCD are discussed at Board level and all staff are involved in developing the business strategy.

Our strategic aims will ensure BCD is a sustainable and financially secure organisation. Enabling us to create, develop and deliver a better future for our clients, colleagues and stakeholders.

The strategic aims for 2020-23 are:

- We will create a better future by strengthening how we deliver services
- We will develop a better future for all stakeholders through establishing and expanding service provision and increasing income
- We will provide a better future through becoming a high performing organisation

Strategies for achieving these aims

Priorities are set to address each of the three year strategic objectives and determine the main strands of work for BCD to focus on in the year. These are then set out in the annual action plan. The action plan has an emphasis on setting the direction of the organisation and, through a strategic and operational framework using key performance indicators to monitor them allows the Board to review BCD's performance against the overarching strategy.

Create a better future by strengthening how we deliver services

We will create a stronger infrastructure to support the excellent services we provide by investing in our people, our resources, our facilities and our premises. We will focus on the following specific areas.

- We will place the clients we support at the heart of our decision making, and we will maintain a fund that will offer personalised support to engender this approach.
- We will create a vision for the ideal office environment for BCD.
- We will review our branding and will ensure we deliver a consistent message in all our communications.
- Through the development of the internal organisational infrastructure, we will improve staff wellbeing, which will aid retention and strengthen our team and at the same time, ensure futureproofing.

Develop a better future for all stakeholders through establishing and expanding service provision and increasing income

- In our activities, we will seek to increase our diversity and to offer services that are balanced across the socio-demographics of the communities we support.
- We will seek additional contracts and funding opportunities from our existing partners and new contracts. Seek funding through collaborative working with new partners, which will increase our service delivery.

Provide a better future through becoming a high performing organisation

- We will invest in our employees.
- We will appoint quality Board Members with the relevant skillset, and a diverse range of experience to lead us into the next phase of growth.

Behind Closed Doors (BCD)

Company Limited by Guarantee

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

Year ended 31 March 2022

Structure, governance and management

Behind Closed Doors (BCD) is a registered charity and a company limited by guarantee and is governed by its Memorandum and Articles of Association.

None of the trustees had any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

During the year indemnity insurance was paid on behalf of the trustees. The cost is included in insurance costs and cannot be separately identified.

The organisation is made up of members, trustees, paid staff and volunteers. The Board of Trustees holds ultimate responsibility for the strategic direction of the charity and for decisions of policy and practice, governing in accordance with the organisation's Memorandum and Articles of Association. The Board delegates day to day decision making to the Chief Executive who reports regularly to the trustees. It is the charity's aim to have a balanced board both in terms of skills and experience and being representative of the communities using the service. A formal process of election and induction of new trustees, by existing members, takes place. A key role of the board is the identification and management of risk. Where risks are identified which require further or more in depth discussion the board will create a smaller sub group mandated to work with the Organisational Director towards formulating an action plan aimed at resolution. The sub group is accountable to the full board in terms of providing regular updates and seeking ratification for any actions.

Trustee induction and training

New trustees undergo an induction to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the decision making process, the business strategy and the recent financial performance of the charity. New trustees are invited to observe Board Meetings in advance of their appointment. They meet key employees of the charity and are encouraged to attend external training events as appropriate. In light of the nature of the work performed by the team and to allow a better understanding of this, each trustee must complete the Leeds safeguarding "Leeds Safeguarding Children Partnership (LSCP) Introduction to Safeguarding Young People Training" during their term on the Board. Included within the budget is an amount for the training of Trustees.

Behind Closed Doors (BCD)

Company Limited by Guarantee

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

Year ended 31 March 2022

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;
- 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.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 28 November 2022 and signed on behalf of the board of trustees by:

M Lewis
Chair

Behind Closed Doors (BCD)

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Behind Closed Doors (BCD)

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of Behind Closed Doors (BCD) ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Behind Closed Doors (BCD)

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Behind Closed Doors (BCD) *(continued)*

Year ended 31 March 2022

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Graham Atkinson FCA
Independent Examiner

Walter Dawson & Son
First Floor Offices, Unit A4
Old Power Way
Lowfields Business Park
Elland
HX5 9DE

30 November 2022

Behind Closed Doors (BCD)
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 March 2022

		Unrestricted funds	2022 Restricted funds	Total funds	2021 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	9,490	257,123	266,613	303,183
Charitable activities	6	319,823	–	319,823	321,309
Investment income	7	1,160	–	1,160	2,057
Total income		<u>330,473</u>	<u>257,123</u>	<u>587,596</u>	<u>626,549</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising funds	8	1,650	–	1,650	3,360
Expenditure on charitable activities	9,10	306,328	242,067	548,395	563,027
Total expenditure		<u>307,978</u>	<u>242,067</u>	<u>550,045</u>	<u>566,387</u>
Net income		<u>22,495</u>	<u>15,056</u>	<u>37,551</u>	<u>60,162</u>
Transfers between funds		(7,153)	7,153	–	–
Net movement in funds		<u>15,342</u>	<u>22,209</u>	<u>37,551</u>	<u>60,162</u>
Reconciliation of funds					
Total funds brought forward		335,474	22,521	357,995	297,833
Total funds carried forward		<u>350,816</u>	<u>44,730</u>	<u>395,546</u>	<u>357,995</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 15 to 27 form part of these financial statements.

Behind Closed Doors (BCD)

Company Limited by Guarantee

Statement of Financial Position

31 March 2022

	Note	2022 £	£	2021 £	£
Fixed assets					
Tangible fixed assets	17		4,162		2,668
Current assets					
Debtors	18	19,077		14,070	
Cash at bank and in hand		448,153		435,829	
		<u>467,230</u>		<u>449,899</u>	
Creditors: amounts falling due within one year	19	<u>75,846</u>		<u>94,572</u>	
Net current assets			391,384		355,327
Total assets less current liabilities			<u>395,546</u>		<u>357,995</u>
Net assets			<u>395,546</u>		<u>357,995</u>
Funds of the charity					
Restricted funds			44,730		22,521
Unrestricted funds			<u>350,816</u>		<u>335,474</u>
Total charity funds	22		<u>395,546</u>		<u>357,995</u>

For the year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The statement of financial position
continues on the following page.

The notes on pages 15 to 27 form part of these financial statements.

Behind Closed Doors (BCD)
Company Limited by Guarantee
Statement of Financial Position *(continued)*
31 March 2022

These financial statements were approved by the board of trustees and authorised for issue on 28 November 2022, and are signed on behalf of the board by:

M Lewis
Chair

G Crofton
Treasurer

Company registration number: 05802623

Charity registration number: 1116500

The notes on pages 15 to 27 form part of these financial statements.

Behind Closed Doors (BCD)

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2022

	2022 £	2021 £
Cash flows from operating activities		
Net income	37,551	60,162
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	1,666	2,469
Other interest receivable and similar income	(1,160)	(2,057)
Accrued (income)/expenses	24,864	(871)
<i>Changes in:</i>		
Trade and other debtors	(5,007)	(10,399)
Trade and other creditors	(43,590)	56,338
Cash generated from operations	14,324	105,642
Interest received	1,160	2,057
Net cash from operating activities	<u>15,484</u>	<u>107,699</u>
Cash flows from investing activities		
Purchase of tangible assets	(3,160)	(1,202)
Net cash used in investing activities	<u>(3,160)</u>	<u>(1,202)</u>
Net increase in cash and cash equivalents	12,324	106,497
Cash and cash equivalents at beginning of year	435,829	329,332
Cash and cash equivalents at end of year	<u>448,153</u>	<u>435,829</u>

The notes on pages 15 to 27 form part of these financial statements.

Behind Closed Doors (BCD)

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2022

1. General information

The charity is a public benefit entity and 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 First Floor Offices, Unit A4, Old Power Way, Lowfields Business Park, Elland, HX5 9DE.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

3.1 Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

3.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

3.3 Judgements and key sources of estimation uncertainty

In the application of the charity's policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Behind Closed Doors (BCD)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

3.4 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes unless the funds have been designated for other purposes.

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

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

3.5 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of donation.

Income from donated goods and services is measured at fair value and is recognised in the accounts when received if the value can be reliably measured.

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received. Such income is only deferred when:

- the donor specifies that the grant or donation must only be used in future accounting periods; or
- the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

Behind Closed Doors (BCD)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

3.6 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates.

Costs of generating funds are the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

3.7 Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

3.8 Tangible assets

Tangible fixed assets costing £500 or more are initially recorded at cost and subsequently stated at cost or valuation less any accumulated depreciation and impairment losses.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

3.9 Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 33% straight line

3.10 Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs.

Behind Closed Doors (BCD)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

3.11 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings and current liabilities.

3.12 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instrument Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle its liability simultaneously.

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

Behind Closed Doors (BCD)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

3.13 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

3.14 Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Limited by guarantee

The charitable company is a company limited by guarantee and has no share capital. In the event of winding-up the liability of each member is limited to £1.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations and gifts	9,002	–	9,002
Grants			
Henry Smith	–	9,750	9,750
Big Lottery	–	164,094	164,094
Lloyds Bank Foundation	–	38,820	38,820
Ministry of Justice	–	–	–
Garfield Weston Foundation	–	15,000	15,000
Women's Lives Leeds	–	1,126	1,126
The Brelms Trust CIO	–	–	–
Charities Aid Foundation	–	–	–
West Yorkshire Police and Crime Commissioner	–	5,000	5,000
Sovereign Health Care	–	5,000	5,000
The Pilgrim Trust	–	13,333	13,333
Liz and Terry Bramall Foundation	–	5,000	5,000
Other grants under £1,000	488	–	488
	<u>9,490</u>	<u>257,123</u>	<u>266,613</u>

Behind Closed Doors (BCD)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations and gifts	28,245	260	28,505
Grants			
Henry Smith	—	39,100	39,100
Big Lottery	—	76,353	76,353
Lloyds Bank Foundation	—	40,080	40,080
Ministry of Justice	10,493	52,790	63,283
Garfield Weston Foundation	—	15,000	15,000
Women's Lives Leeds	—	10,691	10,691
The Brelms Trust CIO	—	5,000	5,000
Charities Aid Foundation	—	4,354	4,354
West Yorkshire Police and Crime Commissioner	—	6,984	6,984
Sovereign Health Care	—	—	—
The Pilgrim Trust	—	13,333	13,333
Liz and Terry Bramall Foundation	—	—	—
Other grants under £1,000	—	500	500
	<u>38,738</u>	<u>264,445</u>	<u>303,183</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Service Level Agreements	318,973	318,973	320,059	320,059
Training and other income	850	850	1,250	1,250
	<u>319,823</u>	<u>319,823</u>	<u>321,309</u>	<u>321,309</u>

Included within charitable activities is income recognising the work done by volunteers. Where a market value can be ascertained, a value has been included as income from volunteers. A corresponding cost has also been recognised.

7. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Interest receivable	<u>1,160</u>	<u>1,160</u>	<u>2,057</u>	<u>2,057</u>

Behind Closed Doors (BCD)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

8. Costs of raising funds

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Fundraising agents	1,650	1,650	3,360	3,360
	<u>1,650</u>	<u>1,650</u>	<u>3,360</u>	<u>3,360</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Support services	231,814	122,508	354,322
Support costs	74,514	119,559	194,073
	<u>306,328</u>	<u>242,067</u>	<u>548,395</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Support services	243,791	134,881	378,672
Support costs	74,766	109,589	184,355
	<u>318,557</u>	<u>244,470</u>	<u>563,027</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2022 £	Total fund 2021 £
Support services	354,322	191,188	545,510	560,188
Governance costs	–	2,885	2,885	2,839
	<u>354,322</u>	<u>194,073</u>	<u>548,395</u>	<u>563,027</u>

Support services includes support for people who are suffering or have suffered from domestic abuse. All support and governance costs are allocated to this charitable activity.

Behind Closed Doors (BCD)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

11. Analysis of support costs

	Support services £	Total 2022 £	Total 2021 £
Staff costs	105,508	105,508	101,129
Premises	35,395	35,395	29,565
General office	35,330	35,330	29,966
Human resources	3,788	3,788	7,293
Finance costs	170	170	198
Governance costs	2,885	2,885	2,839
Insurance	2,241	2,241	2,111
Other professional fees	1,880	1,880	6,635
Training	4,884	4,884	1,165
Sundry expenses	326	326	985
Depreciation	1,666	1,666	2,469
	<u>194,073</u>	<u>194,073</u>	<u>184,355</u>

12. Net income

Net income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	1,666	2,469
Operating lease rentals	<u>—</u>	<u>22,280</u>

13. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,410</u>	<u>2,325</u>

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022 £	2021 £
Wages and salaries	394,245	400,131
Social security costs	29,173	29,765
Employer contributions to pension plans	33,071	31,722
	<u>456,489</u>	<u>461,618</u>

Behind Closed Doors (BCD)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

14. Staff costs *(continued)*

The average head count of employees during the year was 16 (2021: 15). The average number of full-time equivalent employees during the year is analysed as follows:

	2022 No.	2021 No.
Support workers	12	12
Management and administration	3	3
	<u>15</u>	<u>15</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £151,326 (2021: £150,373).

15. Trustee remuneration and expenses

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2021 - None). No trustees were reimbursed for travel expenses during the year (2021 - None).

16. Taxation

As a charity the company is exempt from tax on income falling within Part II of the Corporation Taxes Act 2010 and on gains falling within s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives. No tax charges have arisen in the charity.

Behind Closed Doors (BCD)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

17. Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2021	20,821
Additions	3,160
At 31 March 2022	<u>23,981</u>
Depreciation	
At 1 April 2021	18,153
Charge for the year	1,666
At 31 March 2022	<u>19,819</u>
Carrying amount	
At 31 March 2022	<u>4,162</u>
At 31 March 2021	<u>2,668</u>

18. Debtors

	2022 £	2021 £
Trade debtors	–	500
Prepayments and accrued income	18,277	7,947
Other debtors	800	5,623
	<u>19,077</u>	<u>14,070</u>

19. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	8,386	610
Accruals and deferred income	50,709	84,453
Social security and other taxes	14,064	9,509
Other creditors	2,687	–
	<u>75,846</u>	<u>94,572</u>

20. Deferred income

	2022 £	2021 £
At 1 April 2021	75,528	19,147
Amount released to income	(75,528)	(19,147)
Amount deferred in year	16,921	75,528
At 31 March 2022	<u>16,921</u>	<u>75,528</u>

Behind Closed Doors (BCD)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

20. Deferred income *(continued)*

Deferred income represents grant income for which the SORP recognition criteria had not yet been met.

21. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £33,071 (2021: £31,722).

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

22. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 Mar 2022 £
General funds	244,737	330,473	(307,978)	(7,153)	260,079
Contingency fund	90,737	—	—	—	90,737
	<u>335,474</u>	<u>330,473</u>	<u>(307,978)</u>	<u>(7,153)</u>	<u>350,816</u>

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 Mar 2021 £
General funds	182,703	362,104	(321,917)	21,847	244,737
Contingency fund	112,500	—	—	(21,763)	90,737
	<u>295,203</u>	<u>362,104</u>	<u>(321,917)</u>	<u>84</u>	<u>335,474</u>

The income funds of the charity include the designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

The contingency fund is set aside by the trustees to cover staffing costs in case of long term sickness, redundancies and other unforeseen staffing costs.

Behind Closed Doors (BCD)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

22. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 Mar 2022 £
Prevention and recovery Management, administration and monitoring	19,304	217,177	(190,155)	–	46,326
Safeguarding fund	–	38,820	(45,973)	7,153	–
Sanctuary Scheme	2,091	–	(103)	–	1,988
Women's Leeds Lives	–	–	(3,584)	–	(3,584)
	1,126	1,126	(2,252)	–	–
	<u>22,521</u>	<u>257,123</u>	<u>(242,067)</u>	<u>7,153</u>	<u>44,730</u>

Restricted funds

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 Mar 2021 £
Prevention and recovery Management, administration and monitoring	–	213,674	(194,370)	–	19,304
Safeguarding fund	–	40,080	(40,080)	–	–
Fixed asset fund	2,253	–	(162)	–	2,091
Women's Leeds Lives	377	–	(293)	(84)	–
	–	10,691	(9,565)	–	1,126
	<u>2,630</u>	<u>264,445</u>	<u>(244,470)</u>	<u>(84)</u>	<u>22,521</u>

The Prevention and Recovery Service was funded by Henry Smith, Big Lottery Fund, The Pilgrim Trust and Garfield Weston Foundation. This funding provides support staff delivering front-line and office based phone support.

The Management, Administration and Monitoring fund is made up of funds received from Lloyds Bank Foundation towards salaries of the Chief executive and the Admin, Monitoring and Finance Coordinator.

The Safeguarding fund is for safeguarding emergencies.

Women's Live Leeds was funded by Leeds Women's Aid.

A transfer has been made from general funds to restricted funds to cover the overspend on the project.

Behind Closed Doors (BCD)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	4,162	–	4,162
Current assets	402,380	64,850	467,230
Creditors less than 1 year	(55,726)	(20,120)	(75,846)
Net assets	350,816	44,730	395,546

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	2,668	–	2,668
Current assets	350,080	99,819	449,899
Creditors less than 1 year	(17,274)	(77,298)	(94,572)
Net assets	335,474	22,521	357,995

24. Analysis of changes in net debt

	At 1 Apr 2021 £	Cash flows £	At 31 Mar 2022 £
Cash at bank and in hand	435,829	12,324	448,153

25. Related parties

There have been no related party transactions in the year.