

Domestic Violence Assist
Unaudited Financial Statements
30 September 2021

CHARTWELL ACCOUNTANTS & BUSINESS CONSULTANTS LLP

Chartered Certified Accountants
47 Bury New Road
Prestwich
Manchester
M25 9JY

Domestic Violence Assist

Financial Statements

Year ended 30 September 2021

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Domestic Violence Assist

Trustees' Annual Report

Year ended 30 September 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 September 2021.

Reference and administrative details

Registered charity name Domestic Violence Assist

Charity registration number 1169645

Principal office



The trustees



Independent examiner Meir Guttentag FCCA of Chartwell Accountants and Business Consultants LLP
47 Bury New Road
Prestwich
Manchester
M25 9JY

Structure, governance and management

Domestic Violence Assist was registered as a Charitable Incorporated Organisation on 13th October 2016 and is governed by its constitution. The charity registration number is 1169645.

The Trustees who served during the year and since the year end are detailed above. The administration of the Charity is carried out by a management committee under the auspices of the Trustees. The Trustees do not receive remuneration from the Charity.

Risk review

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

Objectives and activities

The objects of the charity are to preserve and protect the health of persons who are victims of, or in fear of, domestic violence and/or abuse in particular by the provision of free advice and assistance to those seeking protection orders.

The charity was successful in meeting these aims during the period.

Domestic Violence Assist

Trustees' Annual Report *(continued)*

Year ended 30 September 2021

Objectives and activities *(continued)*

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities and setting grant making policy for the year.

Achievements and performance

During the year the charity provided advice and support to victims of abuse requiring assistance including the preparation of civil injunction orders. The Charity received some 12,000 referrals from 23 different police forces as well as local authorities, housing associations, refuge centres and women's aid groups. During the year, the charity provided approximately 100 training courses to domestic abuse organisations with approximately 40 participants attending each session.

Funding of £10,000 was received from the National Lottery for the purpose of providing the training sessions. As of 30th September 2021 £4,749 of the funding had been expensed with the remainder expensed in the year ending September 2022.

Financial review

The Trustees are pleased that they have been able to make a difference to the lives of individuals they have supported and hope to be able to continue to do so in the future.

Reserves policy

The trustees have reviewed the reserves and future requirements of the charity. All future needs are considered together with any risks or contingencies that may exist. The trustees are confident that sufficient reserves will be generated to achieve the objectives of the charity.

Plans for future periods

The Trustees intend to continue their work providing assistance and support to victims of abuse in addition to providing training courses as required.

The trustees' annual report was approved on 18 May 2022 and signed on behalf of the board of trustees by:



Domestic Violence Assist

Independent Examiner's Report to the Trustees of Domestic Violence Assist

Year ended 30 September 2021

I report to the trustees on my examination of the financial statements of Domestic Violence Assist ('the charity') for the year ended 30 September 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Meir Guttentag FCCA of
Chartwell Accountants and Business Consultants LLP
Independent Examiner

47 Bury New Road
Prestwich
Manchester
M25 9JY

Domestic Violence Assist

Statement of Financial Activities

Year ended 30 September 2021

		Unrestricted funds	2021 Restricted funds	Total funds	2020 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	2,180	10,000	12,180	43,300
Other income	5	—	—	—	5,950
Total income		<u>2,180</u>	<u>10,000</u>	<u>12,180</u>	<u>49,250</u>
Expenditure					
Expenditure on charitable activities	6,7	<u>3,663</u>	<u>19,043</u>	<u>22,706</u>	<u>32,600</u>
Total expenditure		<u>3,663</u>	<u>19,043</u>	<u>22,706</u>	<u>32,600</u>
		—	—	—	—
Net (expenditure)/income and net movement in funds		<u>(1,483)</u>	<u>(9,043)</u>	<u>(10,526)</u>	<u>16,650</u>
Reconciliation of funds					
Total funds brought forward		<u>1,464</u>	<u>14,294</u>	<u>15,758</u>	<u>(891)</u>
Total funds carried forward		<u>(19)</u>	<u>5,251</u>	<u>5,232</u>	<u>15,758</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 6 to 11 form part of these financial statements.

Domestic Violence Assist

Statement of Financial Position

30 September 2021

	Note	2021 £	2020 £
Current assets			
Cash at bank and in hand		5,232	16,743
Creditors: amounts falling due within one year	12	—	984
Net current assets		<u>5,232</u>	<u>15,759</u>
Total assets less current liabilities		<u>5,232</u>	<u>15,759</u>
Net assets		<u>5,232</u>	<u>15,759</u>
Funds of the charity			
Restricted funds		5,251	14,294
Unrestricted funds		(19)	1,464
Total charity funds	13	<u>5,232</u>	<u>15,758</u>

These financial statements were approved by the board of trustees and authorised for issue on 18 May 2022, and are signed on behalf of the board by:



The notes on pages 6 to 11 form part of these financial statements.

Domestic Violence Assist

Notes to the Financial Statements

Year ended 30 September 2021

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 2 Chester Avenue, Hale, Altrincham, Cheshire, WA15 9DB.

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 Charities Act 2011.

3. Accounting policies

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.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

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

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

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

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Domestic Violence Assist

Notes to the Financial Statements *(continued)*

Year ended 30 September 2021

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

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:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Domestic Violence Assist

Notes to the Financial Statements *(continued)*

Year ended 30 September 2021

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations receivable	2,180	–	2,180
Grants			
Grants receivable	–	10,000	10,000
	<u>2,180</u>	<u>10,000</u>	<u>12,180</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations receivable	13,800	–	13,800

Domestic Violence Assist

Notes to the Financial Statements *(continued)*

Year ended 30 September 2021

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Grants			
Grants receivable	–	29,500	29,500
	<u>13,800</u>	<u>29,500</u>	<u>43,300</u>

5. Other income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Other income receivable	–	–	5,950	5,950
	<u>–</u>	<u>–</u>	<u>5,950</u>	<u>5,950</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Provision of advice, guidance and training	2,843	19,043	21,886
Support costs	820	–	820
	<u>3,663</u>	<u>19,043</u>	<u>22,706</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Provision of advice, guidance and training	16,676	15,206	31,883
Support costs	719	–	717
	<u>17,395</u>	<u>15,206</u>	<u>32,600</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Provision of advice, guidance and training	21,886	785	22,671	31,918
Governance costs	–	35	35	682
	<u>21,886</u>	<u>820</u>	<u>22,706</u>	<u>32,600</u>

Domestic Violence Assist

Notes to the Financial Statements *(continued)*

Year ended 30 September 2021

8. Analysis of support costs

	Analysis of support costs activity 1	Total 2021	Total 2020
	£	£	£
Governance costs	<u>785</u>	<u>785</u>	<u>719</u>

9. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>—</u>	<u>540</u>

10. Staff costs

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

	2021	2020
	£	£
Wages and salaries	<u>15,335</u>	<u>11,365</u>

The average head count of employees during the year was 2 (2020: 2).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

12. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	<u>—</u>	<u>984</u>

Domestic Violence Assist

Notes to the Financial Statements *(continued)*

Year ended 30 September 2021

13. Analysis of charitable funds

Unrestricted funds

	At 1 Oct 2020	Income	Expenditure	At 30 Sep 2021
	£	£	£	£
General funds	<u>1,464</u>	<u>2,180</u>	<u>(3,663)</u>	<u>(19)</u>

	At 1 Oct 2019	Income	Expenditure	At 30 Sep 2020
	£	£	£	£
General funds	<u>(891)</u>	<u>19,750</u>	<u>(17,395)</u>	<u>1,464</u>

Restricted funds

	At 1 Oct 2020	Income	Expenditure	At 30 Sep 2021
	£	£	£	£
Restricted Funds	<u>14,294</u>	<u>10,000</u>	<u>(19,043)</u>	<u>5,251</u>

	At 1 Oct 2019	Income	Expenditure	At 30 Sep 2020
	£	£	£	£
Restricted Funds	<u>—</u>	<u>29,500</u>	<u>(15,206)</u>	<u>14,294</u>

14. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Current assets	(19)	5,251	5,232
Creditors less than 1 year	<u>—</u>	<u>—</u>	<u>—</u>
Net assets	<u>(19)</u>	<u>5,251</u>	<u>5,232</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Current assets	2,448	14,294	16,742
Creditors less than 1 year	<u>(984)</u>	<u>—</u>	<u>(984)</u>
Net assets	<u>1,464</u>	<u>14,294</u>	<u>15,758</u>

