

Domestic Violence Assist
Unaudited Financial Statements
30 September 2023

CHARTWELL ACCOUNTANTS & BUSINESS CONSULTANTS LLP

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Domestic Violence Assist

Financial Statements

Year ended 30 September 2023

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Domestic Violence Assist

Trustees' Annual Report

Year ended 30 September 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 September 2023.

Reference and administrative details

Registered charity name Domestic Violence Assist

Charity registration number 1169645

Principal office



The trustees



Accountants

Chartwell Accountants & Business Consultants LLP
Chartered Certified Accountants
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 2023

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 including assistance with the preparation of civil injunction orders. The Charity received some 12,000 referrals from 34 disparate police forces as well as from local authorities, housing associations, refuge centres and women's aid groups. Additionally, the charity held approximately 120 training courses for domestic abuse organisations, with each session attended by approximately 40 participants.

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 10 July 2024 and signed on behalf of the board of trustees by:



Domestic Violence Assist

Statement of Financial Activities

Year ended 30 September 2023

		Unrestricted funds	2023 Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	321	—	321	10,210
Total income		<u>321</u>	<u>—</u>	<u>321</u>	<u>10,210</u>
Expenditure					
Expenditure on charitable activities	5,6	72	10,735	10,807	4,871
Total expenditure		<u>72</u>	<u>10,735</u>	<u>10,807</u>	<u>4,871</u>
		—	—	—	—
Net (expenditure)/income and net movement in funds		<u>249</u>	<u>(10,735)</u>	<u>(10,486)</u>	<u>5,339</u>
Reconciliation of funds					
Total funds brought forward		(426)	10,997	10,571	5,232
Total funds carried forward		<u>(177)</u>	<u>262</u>	<u>85</u>	<u>10,571</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 5 to 9 form part of these financial statements.

Domestic Violence Assist

Statement of Financial Position

30 September 2023

	Note	2023 £	2022 £
Current assets			
Cash at bank and in hand		85	10,571
Net current assets		85	10,571
Total assets less current liabilities		85	10,571
Funds of the charity			
Restricted funds		262	10,997
Unrestricted funds		(177)	(426)
Total charity funds	10	85	10,571

These financial statements were approved by the board of trustees and authorised for issue on 10 July 2024, and are signed on behalf of the board by:



The notes on pages 5 to 9 form part of these financial statements.

Domestic Violence Assist

Notes to the Financial Statements

Year ended 30 September 2023

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 2023

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 2023

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 2023 £
Donations			
Donations receivable	321	—	321
Grants			
Grants receivable	—	—	—
	<u>321</u>	<u>—</u>	<u>321</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations receivable	110	—	110

Domestic Violence Assist

Notes to the Financial Statements *(continued)*

Year ended 30 September 2023

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Grants			
Grants receivable	100	10,000	10,100
	<u>210</u>	<u>10,000</u>	<u>10,210</u>

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Provision of advice, guidance and training	–	10,735	10,735
Support costs	72	–	72
	<u>72</u>	<u>10,735</u>	<u>10,807</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Provision of advice, guidance and training	–	4,254	4,254
Support costs	617	–	617
	<u>617</u>	<u>4,254</u>	<u>4,871</u>

6. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023 £	Total fund 2022 £
	£	£	£	£
Provision of advice, guidance and training	10,735	–	10,735	4,794
Governance costs	–	72	72	77
	<u>10,735</u>	<u>72</u>	<u>10,807</u>	<u>4,871</u>

7. Analysis of support costs

	Total 2023 £	Total 2022 £
Governance costs	–	540

8. Staff costs

The average head count of employees during the year was Nil (2022: 2).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

Domestic Violence Assist

Notes to the Financial Statements *(continued)*

Year ended 30 September 2023

9. Trustee remuneration and expenses

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

10. Analysis of charitable funds

Unrestricted funds

	At 1 Oct 2022	Income	Expenditure	At 30 Sep 2023
	£	£	£	£
General funds	(426)	321	(72)	(177)

	At 1 Oct 2021	Income	Expenditure	At 30 Sep 2022
	£	£	£	£
General funds	(19)	210	(617)	(426)

Restricted funds

	At 1 Oct 2022	Income	Expenditure	At 30 Sep 2023
	£	£	£	£
Restricted Fund	10,997	—	(10,735)	262

	At 1 Oct 2021	Income	Expenditure	At 30 Sep 2022
	£	£	£	£
Restricted Fund	5,251	10,000	(4,254)	10,997

11. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Current assets	(177)	262	85

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Current assets	(427)	10,997	10,570

12. Related party transactions

No transactions with related parties were undertaken during the year.