

# Victim Support Northern Ireland

Northern Ireland · Charity number 103651

## Details

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**Known as** Victim Support NI

**Status** Received

**Company number** [20562](#)

**Registered** 2015-07-07

**Register** [View on the Charity Commission for Northern Ireland register](#)

## Contact

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Albany House  
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Belfast  
Bt2 7af  
BT2 7AF

**Phone** 028 90243133

**Email** [info@victimsupportni.org.uk](mailto:info@victimsupportni.org.uk)

**Website** [www.victimsupportni.co.uk](http://www.victimsupportni.co.uk)

## Activities

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**Purposes:** The objects of the Company are: (a) to reduce the distress, poverty and disadvantageous effects on victims and witnesses of crime and other forms of harmful behaviour, including on families and friends of such persons and others affected who are in need; (b) to advance public education and awareness by research into and analysis of experience of issues relating to victims and witnesses of crime, the families and friends of such persons, and others affected and to disseminate the useful results of such research;

**What the charity does:** The advancement of education, The advancement of health or the saving of lives

**How the charity works:** Advice/advocacy/information, Counselling/support, Criminal justice, Education/training

**Who the charity helps:** General public, Victim support

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,579,499	£2,612,094	£-365,754	60

## Trustees

Name	Role	Appointed
Conor Maskey		
David Docherty		
Eamonn Mcnally		
Kevin Smith		
Naomi Hawthorne		
Niamh Kelpie		
Roscha Mcdonald		
Shirley-Anne Mcferran		
Sinead Lynch		
Therese Rogan		

**Victim Support Northern Ireland**

Northern Ireland - Charity number 103651

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# Accounts

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**Charity registration number NIC103651 (Northern Ireland)**

**Company registration number NI020562**

**VICTIM SUPPORT NORTHERN IRELAND  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

# VICTIM SUPPORT NORTHERN IRELAND

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	L Cheshire (Chair) D Docherty N Kelpie S Lynch R Cronin S McFerran E McNally T Rogan K Smith	(Appointed 7 November 2024) (Appointed 7 November 2024)
<b>Secretary</b>	J Bunting	
<b>Charity number (Northern Ireland)</b>	NIC103651	
<b>Company number</b>	NI020562	
<b>Registered office</b>	Albany House 73-75 Great Victoria Street Belfast BT2 7AF	
<b>Auditor</b>	HM Chartered Accountants 6th Floor East Tower Lanyon Plaza 8 Lanyon Place Belfast County Antrim BT1 3LP	
<b>Bankers</b>	Ulster Bank 91/93 University Road Belfast BT7 1NB	

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# VICTIM SUPPORT NORTHERN IRELAND

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# VICTIM SUPPORT NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2025

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The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

#### Objectives and activities

##### Benefit to the Public

Victim Support NI exists to:

1. **reduce the distress, poverty and disadvantageous effects on individuals affected by crime.** The benefit that flows from this intention is that victims feel supported and helped to cope with the impact of crime and that victims and witnesses can more effectively engage with and remain in the Criminal Justice System.
1. **raise awareness of issues relating to victims and witnesses.** The benefit that flows from this purpose is that organisations working with victims and witnesses have an increased understanding of the impact of crime on individuals and are better equipped to respond to their needs.

To evidence these benefits, we conduct on-going evaluation of feedback from service users and provide quarterly provision of progress against targets agreed with our funders.

The beneficiaries of the charity are victims and prosecution witnesses of crime across Northern Ireland. The purpose of our charity can be categorised as 'the advancement of education' and 'the advancement of health or the saving of lives' under the Charities Act.

##### Our Impact

- 46,552 victims of crime were referred to Victim Support NI Community Service
- 100% of eligible referrals were offered support within 5 business days
- 80% of face to face emotional support appointments were delivered within 10 days of receipt of referral
- 2,213 appointments were delivered by volunteers and staff to support victims of crime
- 3,841 people engaged in pre-trial court familiarisation visits or tours ahead of trial
- 12,140 hours of service delivered by volunteers (of which 8,902 were delivered at court)
- 3,113 training hours delivered to volunteers, staff and external participants.
- 1,281 injured victims were assisted to apply for criminal injuries compensation
- £3,581,425 awarded in compensation to victims injured as a result of crime
- 207 witnesses were supported by Advice Workers to prepare their Victim Personal Statements

##### **Charitable Activities:**

We have worked towards achieving our purpose through the following activities this year:

- Our **annual conference** was held to mark EU Victims of Crime Day in February. Following the media attention of the Alexander McCartney catfishing case at the end of 2024, we decided to theme our conference around online harm and how we can protect young people from it. Opened by Justice Minister Naomi Long, the event featured 9 expert speakers and 4 training workshops for over 100 in-person attendees. One of the speakers was a 14-year-old girl who was a victim of Image Based Sexual Abuse after her image was stolen from her school website. We also heard from the Children & Young People's Commissioner, Ofcom, White Ribbon NI and cyberbullying expert Dr Elena Martellozzo. The latter part of the day focused on the criminal justice system, where we heard from a PSNI detective about gathering evidence of online harm, Head of the Serious Crime Unit in the PPS on the McCartney case, and Judge Patricia Smyth, who has spearheaded the move to expedite criminal cases for under-13s.

# VICTIM SUPPORT NORTHERN IRELAND

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

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- The Sexual Offences Legal Adviser (**SOLA**) **pilot service** established following a recommendation in the Gillen Report **was officially extended to 2027**. This year, the SOLAs received 366 referrals and provided direct advocacy and legal support to 238 adults affected by serious sexual crime who chose to engage with the service. This brings the total amount of victims supported by the SOLAs since the service was established to 1,997.
- On 5<sup>th</sup> February 2025, Justice Minister Naomi Long officially **launched the new Children's SOLA service** – an extension of the existing Sexual Offences Legal Adviser service, which provides bespoke advocacy and legal support to young victims of serious sexual crimes. This much-needed role was filled by solicitor Emma-Rose Duffy, who brought years of expertise and experience working with children and young people from the Children's Law Centre to the position.
- During 2024-25, we **responded to 9 public consultations** on subjects as diverse as Safe Leave for Domestic Abuse victims, Protections Against Stalking, Legal Aid, and the call for views on the Victim & Witness Strategy. Responding to these consultations ensures that the victims' voice is represented at discussions which frame new policies and legislation.
- During National Hate Crime Awareness Week in October, we held a unique event which used comedy and improvisation to make people think about the subject of hate crime. Titled '**Hate Crime Isn't Funny**', this event was held at Accidental Theatre, Belfast, and featured 5 short stand-up routines in which comedians, (who came from at least one of the protected characteristics of hate crime) addressed hate crime issues in a comedic way. This was followed by a 90-minute improv session with a group from Queen's University, who led us through common scenarios in which hate crime might arise. The Lord Mayor of Belfast, Micky Murray spoke at the event, alongside senior representatives from the PSNI who had been involved in policing the race riots in South Belfast over the summer. The Hate Crime Advocacy Service also took part in public events such as Belfast Pride, Foyle Pride, Belfast Mela, Good Relations Week and developed partnerships with many PCSPs throughout Northern Ireland. In the latter part of the year, they delivered hate crime training in communities experiencing hate crime, working with residents to create mini-manifestos to help reduce hate in these targeted areas.
- The **ChISVA** service, which provides specialist advocacy support to children and young people affected by sexual violence and abuse, received 330 referrals across the year. 222 of these chose to take up the offer of ChISVA support. Just over a third of referrals did not specify the particular crime in the case. Of those that did, sexual assault was the most common, followed by sexual communication with a child. At year end, 91 of these cases were active, with 37 completed and 202 waiting for their case to progress to the point where they might require direct advocacy support.
- The **Phoenix Youth Service** provides creative therapeutic support for children and young people in the Northern Health and Social Care Trust who have been directly impacted by one or more Adverse Childhood Experiences (ACE). Our clients - children and young people and their families/caregivers are supported by Creative Arts Therapists to begin their healing journey using a range of creative art therapeutic interventions.

At the end of 2024-25, with new funding still uncertain, the Phoenix Youth Service was providing support to 38 young people, 95% of whom presented with complex neurodivergent needs in addition to the trauma they had experienced. Since January 2021, 958 referrals have been processed and helped by the service. Additionally, this year, the service published 6 'legacy' handbooks for parents and caregivers to help understand and deal with some of the most common challenging behaviours.

- At the end of the financial year, we published feedback surveys, using client feedback collected across our services. We were pleased to discover that we rated very highly in terms of customer satisfaction, with 92% of respondents reporting they were 'fully satisfied' with the service they received, 97% saying they were treated with respect, and 95% saying they received information and support that was given in a timely manner and was appropriate for their needs. 93% of Witness Service users said they would recommend the service to family or friends. High satisfaction levels were also reported by users of the Remote Evidence Centre, with 95% saying they felt safe and secure to give their evidence there, and the same percentage reporting a high satisfaction with their REC experience. The survey results can be viewed on our website at [Publications - Victim Support NI](#)

# VICTIM SUPPORT NORTHERN IRELAND

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

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### Volunteers

Victim Support NI was set up by a group of volunteers and volunteering remains central to our service delivery. In 2024-25, our volunteers delivered 12,140 hours supporting victims and witnesses throughout Northern Ireland. We currently have 109 active volunteers, 76 in our Witness Service supporting witnesses at court, and 34 in our Community Service supporting victims of crime shortly after the crime has occurred. 2 volunteers are specially trained to work with under-18s in our Young Victims' Service.

In 2024/25, we had 41 volunteers progress through our CORE training.

We continued to develop our relationship with the Ulster University School of Law, and in the past year, 11 new student volunteers joined us to gain experience of working with victims and witnesses of crime in a real-life setting.

During Volunteer Week in June, we arranged free tickets for our volunteers to attend the Garden Show at Antrim Castle Gardens. At Christmas, we arranged for a tour of Hillsborough Castle and Grounds and were lucky enough to be given access to the Drawing Room in the castle to avail of the complimentary tea and scones.

### Learning & Development

This year, we provided over 3,000 hours of training to staff, volunteers, and external clients. This enabled our staff and volunteers to maintain the highest quality standards for the victims and witnesses we serve. The Board of Trustees acknowledge there is also a potential private benefit to staff, volunteers and trustees which may arise from this training which could be transferable to other settings. These benefits are however considered incidental and necessary to ensure our support services are the best they can be for the clients we support. Victim Support NI pays due regard to guidance issued by the Charity Commission when deciding what activities the Charity undertakes.

The year 2024-25 has been a busy one for Learning & Development in Victim Support NI. We have introduced new programs and revised and continued to develop existing ones. We have delivered over 3,000 hours of training across a range of subjects.

Our introductory CORE training for new staff and volunteers includes Community Resiliency Model (CRM) training, designed to provide an understanding of the effects of trauma and introduce grounding techniques to develop and improve resilience. Applied Suicide Intervention Skills Training (ASIST) is provided for all staff and volunteers. During 2024-25, we developed and delivered a new course on handling complaints and a half-day training on "Managing Difficult Situations" (MDS) course which is CPD-accredited. Staff and volunteers were offered external neurodiversity and domestic abuse training. Our senior management also took part in a half-day learning session with Stratagem to improve lobbying skills and help us best represent the needs of victims at government level.

In response to racist unrest and rising reports of race hate incidents, L&D worked with the Hate Crime Advocacy Service team to create a level 3 accredited programme to complement the "We Stand Together" campaign. It aims to educate users on the issues surrounding hate crime and how we can reduce it in our society.

### Charitable Funding

Victim Support NI exists to reduce harm and influence positive change for victims and witnesses in Northern Ireland. We do this through a combination of services providing support in the community, at court and outreach centres across NI.

Our grant aid provision remains a challenge as it is still being delivered on a year-by-year basis from our main funder, which continues to create long term funding uncertainty. The Board of Trustees and senior management continue to mitigate risk through planning and close engagement with the Department of Justice.

The charity is grateful to our many service delivery partner organisations and our civil service colleagues in the Department of Justice for their ongoing support.

### Aims of Charity

Crime can have long-lasting effects, not only on the victim, but on wider society. We pledge to work for as long as is necessary to achieve our vision of:

*'a society that ensures appropriate support and information is available to people affected by crime'*

# VICTIM SUPPORT NORTHERN IRELAND

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

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### How achievement of aims furthers objectives

Victim Support NI supports victims throughout their criminal justice journey. Our community service is the first point of contact and offers practical and emotional support for the victim shortly after the crime has occurred. We apply the psychological first aid model and reinforce our support with the Community Resilience Model. We provide free advice and practical support to those victims injured by violent crime who wish to apply for compensation through the government scheme and can support victims through compensation appeals.

We prepare people for the experience of going to court and support witnesses at court. We also help victims complete Victim Personal Statements after a conviction which help the judge understand the impact of the crime before sentencing. We have dedicated specialist services for victims of hate crime and victims of sexual violence through our Hate Crime Advocacy Service, Sexual Offence Legal Advisers (SOLA), Children's SOLA and Child Independent Sexual Violence Advocacy Service. Our Young Victims Project provides support and information to children and young people aged 5-17 who have experienced crime. Our Phoenix Youth Service provides therapeutic support to children and young people aged 8-20 years who have suffered childhood adverse experiences in the Northern Health and Social Care Trust area. We aim to represent victims' experiences, ensure protections for vulnerable victims and witnesses, uphold victims' rights and hold criminal justice agencies to account whilst lobbying government and other criminal justice agencies to put victims at the centre of decision-making. This is how we aim to bring about effective and positive change.

We inform victims and witnesses about their legal rights and entitlements in the Victim Charter and make them aware of the choices available to them, to increase confidence in the Criminal Justice System and make them feel that their voice is being heard and their experience recognised. Support offered by Victim Support NI staff and volunteers makes people feel less anxious, better able to recover from trauma and feel safer in court, improving chances of them delivering their best evidence. We serve as a 'critical friend' to other agencies in the criminal justice sector, reminding them of their duties towards victims and witnesses and sharing examples of best practice.

We partner and work alongside other agencies to ensure that we have the best available advocacy, specialist advice, and support services for our clients. We lead a consortium made up of Disability Action, the Migrant Centre, and the Rainbow Project to deliver the Hate Crime Advocacy Service. We build relationships with other agencies so that we can signpost victims to specialist agencies which may best help them recover from the impact of crime.

### Our strategy

We continue to work towards the aims of our current organisational strategy, titled 'Redress, Restore, Recover. Beyond Crime – A Victim's Journey'. This strategy has been in place since 2020 and was extended into 2025 to help mitigate the impact of the COVID pandemic. It explains the harm caused to victims when they experience crime and emphasises that this harm must be recognised and addressed at an early stage in order for the victims to recover from the impact of crime. We are working towards a more connected justice and community safety system by strengthening victim support, improving victims' sense of safety and securing meaningful recovery outcomes for those harmed by crime.

The needs of vulnerable victims are a priority. Technological advances should be harnessed to support victims and witnesses of crime, but must be underpinned by policy and legislation, to ensure consistency in practice. Victim Support NI wishes to ensure that all victims have access to advocacy support to help them navigate and understand the system in a way they can understand, a right enshrined in the Victim Charter.

The key objectives of our organisation are **to reduce harm and influence positive change**. These aims are translated into action through the following strategic goals and objectives.

# VICTIM SUPPORT NORTHERN IRELAND

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

STRATEGIC GOAL	Strategic Objective
<p><b>Support, Recovery &amp; Restoration:</b> Victims and witnesses feel safe, supported and have improved health and well-being following crime</p>	<p>To achieve this, we will:</p> <ul style="list-style-type: none"> <li>• Enhance our client support model to improve the well-being and recovery outcomes of our users through the application of the Community Resilience Model®</li> <li>• Consolidate and strengthen the resourcing of our services through effective volunteer recruitment and retention practices and strategic workplace planning. Expand our emotional support model to include telephone, online support and other technological platforms</li> <li>• Support the development of new advocacy and support services to address the unmet needs of victims.</li> <li>• Diversify our emotional support models to support and address the needs of young victims of crime</li> <li>• Review and implement appropriate recommendations from the Criminal Justice Inspection report on victims and witnesses and play an active role in the fulfilment of agreed outcomes</li> </ul>
<p><b>Voice of the Victim:</b> The experiences and needs of victims and witnesses have shaped organisational practice, policy and legislative change resulting in demonstrable improvements for people affected by crime</p>	<ul style="list-style-type: none"> <li>• Capture the experiences of victims and witnesses of crime through client feedback and focus groups focused on their experience and the application of victims' rights. Present this evidence to all-party groups, at victim and witness forums, through consultation responses and via appropriate media forums</li> <li>• Continue to champion the needs and rights of victims in our engagements with the development of adult restorative justice strategy.</li> <li>• Highlight the responsibility of the Justice and Health and Social Care sectors to meet the integrated recovery needs of victims of crime through appropriate government forums.</li> <li>• Continue to champion the needs and rights of victims and witnesses as the system implements key recommendations to improve our justice.</li> <li>• Continue to advocate for a needs-based assessment and support model for victims of crime which addresses the individual needs of victims as they progress through their recovery journey.</li> </ul>
<p><b>Innovation and Growth:</b> Victim Support NI is a reputable, resilient and adaptable organisation, providing innovative and sustainable solutions to address the impact of crime</p>	<ul style="list-style-type: none"> <li>• Diversify our funding streams to ensure the sustainability of Victim Support NI and its role in providing support to victims and witnesses of crime.</li> <li>• Develop and implement a Health and Well-being Strategy to nurture the development and well-being of our people ensuring a working environment where they feel valued, supported, and motivated to deliver against our stated purpose.</li> <li>• Introduce a new case management system which maintains our security requirements and increases our ability to evidence our support to victims and achieved outcomes.</li> <li>• Maintain effective reporting and accountability mechanisms to ensure effective governance and demonstrate compliance with our legal and funding obligations.</li> <li>• Establish a victims' lobby group to identify the views of victims of crime about the purpose of our justice system and their needs from the process.</li> </ul>

We regularly monitor success against our corporate workplan and report quarterly to the Board and funders on our performance.

A new Strategy will be published during the new financial year.

# VICTIM SUPPORT NORTHERN IRELAND

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

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### **Financial review**

Total income for 2024/25 was £2,579,499 and resulted in net outgoing resources for the year of £32,595 of which £34,735 was restricted funds. The funding environment continues to be a challenge to the organisation due to a lack of long-term government funding and continued cost of living rises. This combined with additional staff costs due to National Insurance rises and meeting the living wage has meant funding has remained a key organisational risk this year. Uncertainty has impacted on our ability to long-term plan.

### Principal sources of income and how expenditure meets objectives

The organisation receives approximately 94% of funding for its core work from the Department of Justice Victims and Witnesses Branch. Services are delivered through its community, court, and compensation services in line with the conditions of funding. Quarterly performance reports are submitted by the Board to the Department which assess performance against agreed outcomes and objectives. The Board and Senior Management Team meet biannually with the Department to formally review performance.

### Reserves policy

Victim Support NI's Finance, Audit and Risk and Remuneration Committee and the Board have considered the reserves required by the organisation to meet its liabilities and any unforeseen and extraordinary costs. The organisation aims to have a general reserves fund equivalent to 3 months running cost, not covered by other means, which should cover the time required to wind down the organisation in case of closure. As at 31 March 2025 the unrestricted reserves are £168,100.

### Risk Management

The Board of Trustees have a legal duty to ensure that they manage the charity's resources responsibly through the implementation of appropriate financial controls and the management of risk. The organisation's senior management team reviews the risk register monthly. These reports are reviewed by the Finance, Audit, Risk & Remuneration (FARR) committee on a quarterly basis before approval by the full Board. This involves identifying the types of risk the organisation faces, prioritising them in terms of impact and likelihood of occurrence and identifying means of mitigating the risks. The key risks identified as high throughout the year included staff recruitment and retention, volunteer capacity levels and the insecurity of a one-year funding cycle.

The Board has reviewed the effectiveness of the organisation's internal financial controls and is responsible for establishing and operating control and reporting procedures designed to give reasonable but not absolute assurance against material misstatement and loss.

# VICTIM SUPPORT NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### Structure, governance and management

Victim Support NI is a company limited by guarantee with no share capital, and a registered charity. It is governed by Articles of Association.

The organisation has a voluntary Board of Trustees of no more than 12 members. The trustees are also directors of the company. Our trustees are recruited via open advertisement, and each member can serve a maximum of two consecutive four-year terms. All trustees undergo an induction and training process to introduce them to the organisation and their legal responsibilities as a trustee. The organisation's insurance policy includes trustee indemnity cover.

Following the resignation of Barry Connolly (27 April 2024) and Tracy Lavery (30 July 2024) a public recruitment campaign for new board members was conducted and two new trustees were appointed: Thérèse Rogan and Shirley-Anne McFerran both joined the Board on 07 November 2024.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

L Cheshire (Chair)

D Docherty

N Kelpie

S Lynch

R Cronin

S McFerran

(Appointed 7 November 2024)

E McNally

T Rogan

(Appointed 7 November 2024)

K Smith

R Toner

(Resigned 6 November 2025)

B Connolly

(Resigned 27 April 2024)

K Hinfey

(Resigned 9 May 2025)

R Lavery

(Resigned 30 July 2024)

J Winton

(Resigned 3 July 2025)

#### Organisational structure and how the charity makes decisions

The Board is responsible for the review of all activities, approval of budgets and future strategy. The Board meets quarterly, as do its committees: Finance, Audit, Risk and Remuneration Committee; General Purposes Committee. Additional meetings are held throughout the year on an ad hoc basis to develop the strategic plan for the year ahead.

The Chief Executive Officer, Janice Bunting, is responsible for all operational and day to day matters and works in conjunction with senior management, with regular reporting to the Board and supervision by the Chair.

#### Arrangements for setting pay and remuneration of key management

The organisation's trustees are responsible for setting the pay and remuneration of senior staff. The policy is to offer adequate pay to attract and keep appropriately qualified staff to lead, manage, support, and deliver the charity's aims. The charity's vision and values are considered alongside the competencies required for the role and the overall costs incurred.

#### Relationships with related parties and other charities/organisations with which the organisation co-ordinates in the pursuit of its charitable objectives

Victim Support NI act as a gateway to other support services in our efforts to ensure that all victims' and witnesses' needs are addressed. We have service level agreements and protocols with numerous voluntary and statutory organisations to assist this process. As part of our hate crime work, we co-ordinate the Hate Crime Advocacy Service in NI, in partnership with The Rainbow Project NI, Disability Action and the Migrant Centre. We also partner with Women's Aid, Men's Advisory Project, and Nexus to deliver the Iris project.

We value all the work that takes place with our partner organisations.

# VICTIM SUPPORT NORTHERN IRELAND

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

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### Statement of trustees' responsibilities

The trustees, who are also the directors of Victim Support Northern Ireland for the purpose 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 trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that 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

In accordance with the company's articles, a resolution proposing that HM Chartered Accountants be reappointed as auditor of the company will be put at a General Meeting.

The trustees' report was approved by the Board of Trustees.



L Cheshire (Chair)  
Trustee

19 December 2025

# VICTIM SUPPORT NORTHERN IRELAND

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF VICTIM SUPPORT NORTHERN IRELAND

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#### Opinion

We have audited the financial statements of Victim Support Northern Ireland (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and notes to the financial statements, including 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, 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 *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC'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 charity'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.

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's 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 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.

# VICTIM SUPPORT NORTHERN IRELAND

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF VICTIM SUPPORT NORTHERN IRELAND

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#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities Accounts and Reports Regulations (Northern Ireland) 2015 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charity'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.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 65(2) of the Charities Act (Northern Ireland) 2008 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 auditor's 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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

# VICTIM SUPPORT NORTHERN IRELAND

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF VICTIM SUPPORT NORTHERN IRELAND

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Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with trustees and/or senior management, and from our commercial knowledge and experience of the sector;

We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations;

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions;

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC and the company's legal advisors;

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

# VICTIM SUPPORT NORTHERN IRELAND

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF VICTIM SUPPORT NORTHERN IRELAND

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#### Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities Accounts and Reports Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**Angela Craigan (Senior Statutory Auditor)**

For and on behalf of HM Chartered Accountants, Statutory Auditor

Chartered Accountants

6th Floor East Tower

Lanyon Plaza

8 Lanyon Place

Belfast

County Antrim

BT1 3LP

19 December 2025

HM Chartered Accountants is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

# VICTIM SUPPORT NORTHERN IRELAND

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Income from:</b>							
Donations and legacies	3	1,238	-	1,238	1,041	-	1,041
Charitable activities	4	2,236	2,570,666	2,572,902	13,604	2,446,996	2,460,600
Investments	5	5,359	-	5,359	7,851	-	7,851
<b>Total income</b>		<b>8,833</b>	<b>2,570,666</b>	<b>2,579,499</b>	<b>22,496</b>	<b>2,446,996</b>	<b>2,469,492</b>
<b>Expenditure on:</b>							
Charitable activities	6	6,993	2,605,101	2,612,094	10,761	2,559,568	2,570,329
<b>Total expenditure</b>		<b>6,993</b>	<b>2,605,101</b>	<b>2,612,094</b>	<b>10,761</b>	<b>2,559,568</b>	<b>2,570,329</b>
<b>Net income/(expenditure) and movement in funds</b>		<b>1,840</b>	<b>(34,435)</b>	<b>(32,595)</b>	<b>11,735</b>	<b>(112,572)</b>	<b>(100,837)</b>
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2024		166,260	123,929	290,189	154,525	236,501	391,026
<b>Fund balances at 31 March 2025</b>		<b>168,100</b>	<b>89,494</b>	<b>257,594</b>	<b>166,260</b>	<b>123,929</b>	<b>290,189</b>

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

# VICTIM SUPPORT NORTHERN IRELAND

## STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	12		-		5,864
<b>Current assets</b>					
Debtors	13	491,423		398,085	
Cash at bank and in hand		131,925		161,810	
		<u>623,348</u>		<u>559,895</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(365,754)</u>		<u>(275,570)</u>	
<b>Net current assets</b>			257,594		284,325
<b>Total assets less current liabilities</b>			<u>257,594</u>		<u>290,189</u>
<b>The funds of the charity</b>					
Restricted income funds	15		89,494		123,929
Unrestricted funds	16		168,100		166,260
			<u>257,594</u>		<u>290,189</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 19 December 2025



L Cheshire (Chair)  
Trustee

Company registration number NI020562 (Northern Ireland)

# VICTIM SUPPORT NORTHERN IRELAND

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

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	Notes	2025 £	£	2024 £	£
<b>Cash flows from operating activities</b>					
Cash absorbed by operations	20		(35,245)		(213,125)
<b>Investing activities</b>					
Investment income received		5,360		7,851	
<b>Net cash generated from investing activities</b>			5,360		7,851
<b>Net cash generated from financing activities</b>			-		-
<b>Net decrease in cash and cash equivalents</b>			(29,885)		(205,274)
Cash and cash equivalents at beginning of year			161,810		367,084
<b>Cash and cash equivalents at end of year</b>			131,925		161,810

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# VICTIM SUPPORT NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

##### Charity information

Victim Support Northern Ireland is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Central Office, 2nd floor Albany House, 73-75, Gt Victoria Street, Belfast, BT2 7AF.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, 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 financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

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 the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# VICTIM SUPPORT NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	Over the remaining life of the lease
Fixtures and fittings	33% straight line

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 the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 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 in current liabilities.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments 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 the liability simultaneously.

#### **Basic financial assets**

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.

# VICTIM SUPPORT NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

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.

#### **Derecognition of financial liabilities**

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

#### 1.10 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.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting 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.

### 3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	1,238	1,041

# VICTIM SUPPORT NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Charitable activities</b>						
Performance related grants	2,236	2,570,666	2,572,902	13,604	2,446,996	2,460,600

### Performance related grants analysis

	Charitable activities 2025 £	Charitable activities 2024 £
Victims of Crime Fund	-	8,240
Hate Crime Advocacy	194,162	184,307
DOJ	1,882,949	1,763,016
SOLA Income	211,287	188,807
CHISVA Project Income	40,800	30,232
Phoenix Youth Project	169,780	148,481
CFNI	-	69,413
Recovery CJS	66,000	53,000
Other	7,924	15,104
	<u>2,572,902</u>	<u>2,460,600</u>

### 5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	5,359	7,851

# VICTIM SUPPORT NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 6 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
<b>Direct costs</b>		
Staff costs	1,760,595	1,724,275
Other charitable expenditure	291,895	398,078
	<u>2,052,490</u>	<u>2,122,353</u>
<b>Share of support and governance costs (see note 7)</b>		
Support	559,604	447,976
	<u>2,612,094</u>	<u>2,570,329</u>
<b>Analysis by fund</b>		
Unrestricted funds	6,993	10,761
Restricted funds	2,605,101	2,559,568
	<u>2,612,094</u>	<u>2,570,329</u>

### 7 Support costs allocated to activities

	2025 £	2024 £
Premises	96,537	102,872
IT	174,358	123,501
General office	141,058	120,009
Human resources	24,227	11,912
Governance costs	84,376	60,045
Communications	39,048	29,637
	<u>559,604</u>	<u>447,976</u>
<b>Analysed between:</b>		
Charitable activities	<u>559,604</u>	<u>447,976</u>

### 8 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	9,000	10,736
Depreciation of owned tangible fixed assets	5,863	5,861
	<u>14,863</u>	<u>16,597</u>

# VICTIM SUPPORT NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

Expenses reimbursed to trustees amount to £191 (2024: £190).

### 10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Direct Charitable	53	55
	7	8
Total	<u>60</u>	<u>63</u>

#### Employment costs

	2025 £	2024 £
Wages and salaries	<u>1,760,595</u>	<u>1,724,275</u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025 Number	2024 Number
£60,000 to £69,999	1	1
£70,000 to £79,999	1	-
	<u>2</u>	<u>1</u>

#### Remuneration of 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 paid to key management personnel for services provided to the charity was as follows:

	2025 £	2024 £
Aggregate compensation	<u>272,008</u>	<u>237,890</u>

### 11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# VICTIM SUPPORT NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 12 Tangible fixed assets

	Leasehold land and buildings £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 April 2024	254,640	645,908	900,548
At 31 March 2025	254,640	645,908	900,548
<b>Depreciation and impairment</b>			
At 1 April 2024	254,640	640,045	894,685
Depreciation charged in the year	-	5,863	5,863
At 31 March 2025	254,640	645,908	900,548
<b>Carrying amount</b>			
At 31 March 2024	-	5,864	5,864

### 13 Debtors

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Trade debtors	2,005	8,610
Other debtors	-	356
Prepayments and accrued income	489,418	389,119
	<u>491,423</u>	<u>398,085</u>

### 14 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	61,034	38,943
Trade creditors	130,012	49,304
Other creditors	61,624	87,668
Accruals and deferred income	113,084	99,655
	<u>365,754</u>	<u>275,570</u>

# VICTIM SUPPORT NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Hate Crime	(4,230)	194,162	(187,715)	-	2,217
DOJ	44,047	1,882,949	(1,926,996)	-	-
Legal Case	37,414	-	(16,246)	-	21,168
Phoenix Youth Project	32,847	169,780	(142,438)	-	60,189
ChISVA	3,390	40,800	(41,203)	-	2,987
After Court Support	8,541	-	(8,541)	-	-
IRIS	-	1,200	(1,200)	-	-
SOLA	-	211,287	(211,287)	-	-
Recovery CJS	1,920	66,000	(65,968)	-	1,952
CRJ - Niacro	-	4,488	(3,507)	-	981
	<u>123,929</u>	<u>2,570,666</u>	<u>(2,605,101)</u>	<u>-</u>	<u>89,494</u>

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Victims of Crime Fund	-	8,240	(8,240)	-	-
Hate Crime	14,607	184,307	(203,144)	-	(4,230)
DOJ	1,393,825	1,763,016	(1,870,227)	11,876	1,298,490
Legal Case	37,414	-	-	-	37,414
Phoenix Youth Project	1,313	148,481	(116,947)	-	32,847
ChISVA	16,157	30,232	(32,743)	(10,256)	3,390
IRIS	22,073	69,413	(82,945)	-	8,541
SOLA	1,620	1,500	(1,500)	(1,620)	-
Recovery CJS	-	188,807	(188,807)	-	-
	3,935	53,000	(55,015)	-	1,920
	<u>236,501</u>	<u>2,446,996</u>	<u>(2,559,568)</u>	<u>-</u>	<u>123,929</u>

#### 16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	<u>166,260</u>	<u>8,833</u>	<u>(6,993)</u>	<u>168,100</u>

# VICTIM SUPPORT NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

(Continued)				
16 Unrestricted funds	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
Previous year:	£	£	£	£
General funds	154,525	22,496	(10,761)	166,260

### 17 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
<b>At 31 March 2025:</b>			
Current assets/(liabilities)	168,100	89,494	257,594
	<u>168,100</u>	<u>89,494</u>	<u>257,594</u>
	<u>168,100</u>	<u>89,494</u>	<u>257,594</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>			
Tangible assets	5,864	-	5,864
Current assets/(liabilities)	160,396	123,929	284,325
	<u>166,260</u>	<u>123,929</u>	<u>290,189</u>

### 18 Operating lease commitments

#### Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	92,700	75,200
Between two and five years	79,900	108,583
	<u>172,600</u>	<u>183,783</u>

### 19 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

# VICTIM SUPPORT NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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<b>20</b>	<b>Cash absorbed by operations</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	Deficit for the year	(32,595)	(100,837)
	<b>Adjustments for:</b>		
	Investment income recognised in statement of financial activities	(5,359)	(7,851)
	Depreciation and impairment of tangible fixed assets	5,863	5,861
	<b>Movements in working capital:</b>		
	(Increase) in debtors	(93,338)	(209,816)
	Increase in creditors	90,184	99,518
	<b>Cash absorbed by operations</b>	<u>(35,245)</u>	<u>(213,125)</u>

### 21 Analysis of changes in net funds

The charity had no material debt during the year.

**Victim Support Northern Ireland**

Northern Ireland - Charity number 103651

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# Accounts

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COMPANY REGISTRATION NUMBER: NI020562  
CHARITY REGISTRATION NUMBER: NIC103651

**Victim Support Northern Ireland  
Company Limited by Guarantee  
Financial Statements  
31 March 2024**

Finegan Gibson Ltd  
Chartered accountants & statutory auditor  
Causeway Tower  
9 James Street South  
Belfast  
BT2 8DN

**Victim Support Northern Ireland**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 March 2024**

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# Victim Support Northern Ireland

## Company Limited by Guarantee

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

#### Year ended 31 March 2024

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The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2024.

#### Reference and administrative details

**Registered charity name** Victim Support Northern Ireland

**Charity registration number** NIC103651

**Company registration number** NI020562

**Principal office and registered office** Albany House  
73-75 Great Victoria Street  
Belfast  
BT2 7AF

#### The trustees

Niamh Kelpie  
Rachel Toner  
Laurence Cheshire (Chair)  
Barry Connolly (Resigned 27 April 2024)  
Sinead Lynch  
Eamonn McNally  
Kevin Smith  
Katrina Hinfey  
Tracy Lavery (Resigned 30 July 2024)  
Roscha McDonald  
David Docherty (Appointed 3 August 2023)  
Jan Winton (Appointed 3 August 2023)  
Shirley-Anne McFerran (Appointed 7 November 2024)  
Therese Rogan (Appointed 7 November 2024)

**Company secretary** Janice Bunting

**Auditor** Finegan Gibson Ltd  
Chartered accountants & statutory auditor  
Causeway Tower  
9 James Street South  
Belfast  
BT2 8DN

**Bankers** Ulster Bank  
91-93 University Road  
Belfast  
BT7 7FW

# Victim Support Northern Ireland

## Company Limited by Guarantee

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

#### Year ended 31 March 2024

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#### **Structure, governance and management**

The Trustees, who are also Directors for Company law purposes, present their annual report and accounts for the year ended 31 March 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Articles of Association, the Companies Act 2006 and "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 Ireland (FRS 102) (effective 1 January 2015)". The trustees have had regard to the Charity Commission for Northern Ireland's public requirement statutory guidance.

#### ***Nature of governing document and how charity is constituted.***

Victim Support NI is a company limited by guarantee with no share capital, and a registered charity. It is governed by Articles of Association.

#### ***Our Trustees***

The organisation has a voluntary Board of Trustees of no more than 12 members. The trustees are also directors of the company. Our Trustees are recruited via open advertisement and each member can serve a maximum of two consecutive four-year terms.

All trustees undergo an induction and training process to introduce them to the organisation and their legal responsibilities as a trustee. The organisation's insurance policy includes trustee indemnity cover.

During the financial year, the following Trustees joined the Board:

- David Docherty - August 2022
- Jan Winton - August 2023

#### ***Organisational structure and how Charity makes decisions***

The Board is responsible for the review of all activities, approval of budgets and future strategy. The Board meets quarterly, as do its committees: Finance, Audit, Risk and Remuneration Committee; General Purposes Committee. Additional meetings are held throughout the year on an ad hoc basis to develop the strategic plan for the year ahead.

The Chief Executive Officer, Janice Bunting, is responsible for all operational and day to day matters and works in conjunction with senior management, with regular reporting to the Board and supervision by the Chair.

#### ***Arrangements for setting pay and remuneration of key management***

The organisation's trustees are responsible for setting the pay and remuneration of senior staff. The policy is to offer adequate pay to attract and keep appropriately qualified staff to lead, manage, support, and deliver the charity's aims. The charity's vision and values are considered alongside the competencies required for the role and the overall costs incurred.

Staff retention continues to prove increasingly challenging year on year as staff, particularly at ASO level, are moving to better remunerated roles particularly in the public and private sectors. Other

# Victim Support Northern Ireland

Company Limited by Guarantee

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

Year ended 31 March 2024

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factors impacting on retention include the cost-of-living crisis; budgetary pressures/cuts and short-term funding all of which impact on the retention of staff and their wellbeing. The Board will continue to review how these challenges can be addressed.

Relationships with related parties and other charities/organisations with which Victim Support NI co-ordinates in the pursuit of its charitable objectives

Victim Support NI acts as a gateway to other support services in our efforts to ensure that victim and witness needs are fully addressed. We have put in place service level agreements and protocols with numerous voluntary and statutory organisations to assist in this process. As part of our hate crime work, we co-ordinate the hate crime advocacy service in NI, in partnership with The Rainbow Project NI, Leonard Cheshire NI and the Migrant Centre. We also partner with Women's Aid, Men's Advisory Project, and Nexus NI to deliver the Iris project.

### ***Public Benefit***

Victim Support NI exists to:

1. reduce the distress, poverty and disadvantageous effects on individuals affected by crime. The benefit that flows from this purpose is that victims feel supported and helped to cope with the impact of crime and that victims and witnesses can more effectively engage in the Criminal Justice System.
2. advance public education and awareness of issues relating to victims and witnesses. The benefit that flows from this purpose is that organisations working with victims and witnesses have increased understanding of the impact on crime on individuals and are better equipped to respond to their needs.

We evidence these benefits through on-going evaluation of feedback from service users and quarterly provision of progress against targets agreed with our funders. The beneficiaries of the charity are victims and prosecution witnesses of crime across Northern Ireland. The purpose of our charity can be categorised as 'the advancement of education' and 'the advancement of health or the saving of lives' under the Charities Act.

# Victim Support Northern Ireland

## Company Limited by Guarantee

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

Year ended 31 March 2024

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#### Objectives and activities

##### *Charitable objectives*

Victim Support NI exists to reduce harm and influence positive change for victims and witnesses in Northern Ireland. We do this through a combination of services providing support in the community, at court and outreach centres across NI.

Funding to support and help deliver our objectives is received from:

- Department of Justice
- Children in Need
- National Lottery Community Foundation
- Community Foundation NI

as well as charitable donations from the public.

Outgoing resources for the year totalled £100,837 which is attributable to its principal activities. This, combined with the time and expertise given by our wonderful volunteers, enabled us to deliver our services to victims and witnesses throughout Northern Ireland.

#### **AIMS OF THE CHARITY**

Victims and witnesses deserve a society that is equipped to support and help them if they experience or witness a crime. We pledge to work for as long as is necessary to achieve our vision of: 'a society that ensures appropriate support and information is available to people affected by crime'.

##### ***How Achievement of Aims Furthers Our Objectives.***

We help and support victims and witnesses of crime in several ways. Our community service starts with practical and emotional support for the victim shortly after the crime has occurred. Our support has a base in the Psychological First Aid model and is supplemented and reinforced by the Community Resilience Model.

We can assist with criminal injury compensation claims and appeals.

We help prepare people for the experience of going to court, and support witnesses while they are in court.

We can also help victims to prepare Victim Personal Statements after a conviction. We offer a range of specialist services to victims including:

- Hate Crime Advocacy Service (HCAS) - supporting victims of hate crime.
- Sexual Offences Legal Advisors (SOLAs) - provides free legal support to victims of serious sexual crime from report to court in respect of their rights.
- Phoenix Youth Service - supports children and young people aged 8-20 years who have suffered physical, emotional or sexual abuse in the Northern Health and Social Care Trust area.
- After Court Support - provides one-to-one therapeutic support to victims who are still experiencing trauma following the conclusion of their court case.
- CHISVA - Our child independent sexual violence advocate supports children and young people who have experienced sexual violence to have their voice and needs acknowledged and represented in the criminal justice process.

# Victim Support Northern Ireland

Company Limited by Guarantee

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

Year ended 31 March 2024

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We aim to represent the experiences and views of victims and witnesses as they go through the criminal justice process and lobby government and the criminal justice system for effective change the benefits of all victims and witnesses.

The outcome of our work is that victims and witnesses of crime in Northern Ireland will feel better informed about their rights, and more aware of the choices available to them, have more confidence in the Criminal Justice System, and feel that their voice is being heard and their experience is believed.

The services offered by Victim Support NI staff and volunteers will support people to feel less anxious and safer in court. An important aspect of the organisation's work is communication with decision makers to ensure they hear victims' voices, are better informed and take account of the needs of victims and witnesses when effecting policy change.

We also partner successfully with other agencies to ensure that we have the best available advocacy, specialist advice, and support services for our clients.

In 2023-24 our partnership continued with the IRIS project which included Women's Aid, Nexus and the Men's Advisory Project. This project, funded by the Department of Health, aims to improve the identification, referral and support available to victims of domestic and/or sexual abuse attending General Practice surgeries in the pilot areas.

## ***Our Strategy***

We continue to work towards the aims of our organisational strategy, titled 'Redress, Restore, Recover: Beyond Crime - A Victim's Journey'. This strategy is grounded in our belief that harm is caused to victims when they experience crime, and this harm must be recognised and addressed to enable victims to move on. We must ensure a more connected justice and community safety system by strengthening victim support, improving victims' sense of safety, and securing meaningful recovery outcomes for those harmed by crime. We must ensure that the needs of vulnerable victims are recognised, and that victims who fall outside of traditional definitions are not left unsupported. Technological approaches to support victims and witnesses of crime must be underpinned by policy and legislation where appropriate, to ensure consistency in practice.

Victim Support NI also believes that we must comprehensively evaluate the implementation of the Victim Charter and ensure that all victims have access to advocacy support to help them navigate the system and ensure that their needs and rights are met and understood. The key objectives of our organisation are to reduce harm and influence positive change. These aims are translated into action through the following strategic goals and objectives.

We use a balanced scorecard methodology to measure success against our corporate scorecard and report quarterly to the Board and funders on performance against conditions of grant.

## ***Volunteering***

Volunteers remain at the core of our service delivery model. In 2023-24, our volunteers delivered 10,290 direct service delivery hours supporting victim and witnesses across Northern Ireland. Recruiting and retaining sufficient levels of competent volunteers is an on-going effort for all charities and this challenge has been even more difficult in recent years. We have introduced online recruitment and training to ensure we continue to attract new volunteers to assist us in our mission.

# Victim Support Northern Ireland

## Company Limited by Guarantee

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

#### Year ended 31 March 2024

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##### Objectives and activities *(continued)*

##### SUMMARY OF MAIN ACHIEVEMENTS OVER THE LAST 12 MONTHS

Over the last 12 months (2023/24), we have continued to make significant progress in achieving our charitable purposes with; 41,495 victims referred to Victim Support NI, 10,290 volunteer hours delivered, over £4.3m compensatory awards made to victims injured as a result of violent crime, 99.8% of victims who attended court given support by Victim Support NI.

In September 2023 the new Remote Evidence Centre was officially launched by the Rt Honourable Dame Siobhan Keegan, Lady Chief Justice. Victim Support CEO Janice Bunting spoke at the launch about the benefits of the centre for victims. Client feedback collated from Remote Evidence Centres opened clearly indicates that the option of using a Remote Evidence Centre coupled with the support provided by Victim Support NI has allowed witnesses to feel safer, give better evidence and be more confident and engaged within the criminal justice system.

In October 2023, we partnered with Nexus on a workshop event aimed at gathering information of sexual violence research conducted using Northern Irish data with the aim of identifying gaps and forging productive relationships with academics working in this field. This event was well attended giving a fascinating insight into the world of academia and highlighting potential future research areas.

In January 2024, we welcomed the Department of Justice Permanent Secretary, Richard Pengelly, to our Belfast Hub. Mr Pengelly met staff from our diverse range of services. He received a strong insight into the diverse and complex needs of victims of crime as well as hearing how our tailored support helps victims on their journey of recovery from trauma.

To mark European Victims of Crime Day on February 22nd, 2024, we hosted our annual conference entitled "What Price Justice? A Costs Conundrum?" and were pleased to have Minister Long open the event. This innovative conference was attended by over 200 delegates. In addition to hearing from victims of crime, participants also heard from a range of internationally renowned speakers on topics including Safe Justice, Participatory Rights of Victims in Japanese Prosecutions, The Cost of Closure, Research into Special Measures and the Global need for victims' rights. Victim Champions from across the statutory criminal justices agencies participated in the event as well.

In terms of volunteering we continued to strengthen and build on our volunteering resources establishing, for the first time, a strong new relationship with The School of Law at Ulster University. This resulted in new volunteers joining our core services teams to support victims of crime. In March 2024, we finished the year by achieving, for the third time, the prestigious quality standard "Investing in Volunteers' Award". Marking this occasion, volunteers and staff attended an event in the Long Gallery hosted by Mrs Joanne Bunting MLA, Chair of the Justice Committee.

We continued our campaigning and lobbying efforts, responding to consultations on issues including the Draft Domestic & Sexual Abuse Strategy (2023-2030), The Executive Office Strategic Framework to end Violence Against Women and Girls and Foundational Action Plan to name but a few.

In March 2024, with support from NSPCC, and with funding from the DOJ Victim of Crime Fund, our Communications Officer designed, developed and authored a Young People & Crime booklet. In age appropriate language, 25,000 copies were distributed to every secondary level school in NI. Feedback on this booklet was extremely positive.

During the year, we joined and contributed to the newly created All Ireland Network of Sexual Violence Research (AINSVR), which is an active community of academics, policy makers and practitioners from across the island of Ireland, all working in the field of sexual violence.

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## Victim Support Northern Ireland

### Company Limited by Guarantee

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

#### Year ended 31 March 2024

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##### Objectives and activities *(continued)*

Our specialist projects continue to grow and evolve.

The Hate Crime Advocacy Service received over 1000 hate crime referrals with 76% moving through the criminal justice system and a user satisfaction rate of 85%. We continued to develop new partnerships with community and statutory agencies which has only enhanced the support we are able to offer victims of hate crime.

The Sexual Offences Legal Advisers (SOLAs) continue to experience increases in referrals. Since its launch in 2021, the service has received 2185 referrals with 873 received in 2023/24. Of those referred 80% remained engaged with and benefitted from this very unique service. Client feedback during the year reported that 94% reported that the experience with a SOLA allowed them to have a voice in the criminal justice process and 83% reported improved confidence in the criminal justice system because of this support.

Child Independent Sexual Violence Advocate (CHISVA) service which supports children and young people impacted by sexual violence received 758 direct referrals for support and provided 31 cases with personalised complex advocacy support. This year saw us launch a Chisva animation based on the inspirational concept designed by a CHISVA client. "Some Things Just Need to be Said" was launched in November 2023 and a copy sent to every secondary school in NI. Feedback was extremely positive.

Phoenix Youth provides creative therapeutic support for children and young people in the Northern Ireland Health and Social Trust who have been directly impacted by one or more of the accepted definition of Adverse Childhood Experiences (ACEs). In the past year, therapists from Phoenix supported 86 children and young people and their parents through over 570+ individual therapeutic sessions. In addition, six dedicated workshop sessions were held for parents and guardians of children and young people impacted by trauma to help equip them with the knowledge and understanding of supporting challenging trauma related behaviours.

After Court Support Service - This service focused on enabling the recovery of primarily victims of serious sexual and physical violence after court. Using an evidence based design to address trauma and build resilience, an external evaluation carried out in late 2023 found that 96% of participants reported a reduction in anxiety and increase in resilience with 80% indicating they were less likely to access NHS support as a result of the programme.

Our knowledge sharing relationship with Victim Support Europe continues to grow and evolve. Our training and development programme for staff and volunteers continues to progress. During the year we provided 3121 hours of training to staff, volunteers and external stakeholders. This equipped our staff and volunteers to maintain the highest quality standards for the victims and witnesses we serve.

The Board of Trustees acknowledges that a potential private benefit to staff, volunteers and trustees may arise from these activities through the enhancement of skills and experience which may be transferable to other settings. These enhancements are considered incidental and necessary to ensure the benefits that are provided to our service users. Victim Support NI has paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake. The effects of the Covid-19 pandemic continued to impact on the criminal justice process: there continues to be a backlog in courts and victims must often wait longer for cases to conclude.

We have adopted learning from the pandemic and continue to use a hybrid working model and provide on-line service provision. We have extended our reach to clients to include on-line chat and are looking at other methods of engagement with our clients.

# Victim Support Northern Ireland

## Company Limited by Guarantee

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

Year ended 31 March 2024

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#### Financial review

Review of financial position at the end of the reporting period

Total income for 2023-24 was £2,469,492 and resulted in net outgoing resources for the year of £100,837 of which £112,572 was restricted funds. The trustees considered this position satisfactory.

Noteworthy events that affected financial performance and financial position during the period The funding environment continues to be a challenge to the organisation allied with a rising cost of living crisis. This, combined with a lack of long-term government funding, has remained a key organisational risk throughout the year. This uncertainty has impacted on long term planning. Whilst the pandemic had a significant impact on the organisation, we were able to continue the provision of our services to clients throughout. Additional cost pressures that arose to support the move to remote working were met by savings made in other areas, particularly in travel costs. However, as costs continue to elevate this will become more challenging.

#### *Principal sources of income and how expenditure meets objectives*

The organisation receives almost 72 % of funding for its core work from the Department of Justice Victims and Witnesses Branch. Services are delivered through its community, court, and compensation services in line with the conditions of funding. Quarterly performance reports are submitted by the Board to the Department, which assesses performance against agreed outcomes and objectives. The Board and Senior Management Team meet biannually with the Department to formally review performance.

#### *Reserves policy*

Victim Support NI's Finance, Audit, Risk and Remuneration Committee and the Board have considered the reserves required by the organisation to meet its liabilities and any unforeseen and extraordinary costs. The organisation aims to have a general reserves fund equivalent to 3 months running cost (approx. £492,000) which should provide the time required to wind down the organisation in the case of closure.

At this point, the actual level of unrestricted reserve is at £166,260. Fundraising for unrestricted reserves continues to be a challenge for the organisation. This challenge has been increased due to the impact of the global pandemic on charitable giving and income generation.

We are in the process of reviewing other sources of income that may contribute to our reserve as well considering an online donations platform via Charities Aid Foundation which will facilitate public donations.

#### *Risk Management*

The Board of Trustees has a legal duty to ensure that it manages the charity's resources responsibly through the implementation of appropriate financial controls and the management of risk. The organisation's senior management team reviews the risk register monthly. These reports are reviewed by the FARR committee on a quarterly basis before approval by the full Board. This involves identifying the types of risk the organisation faces, prioritising them in terms of impact and likelihood of occurrence and identifying means of mitigating the risks. The key risks identified as high throughout the year included the lack of funding security beyond one year; impact of the pandemic on volunteer capacity levels; staff retention and skill shortage due to cost-of-living crisis; staff and volunteer well-being, and the effectiveness of our ICT system to support activities.

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# Victim Support Northern Ireland

## Company Limited by Guarantee

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

Year ended 31 March 2024

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The Board has reviewed the effectiveness of the organisation's internal financial controls and is responsible for establishing and operating control and reporting procedures designed to give reasonable, but not absolute, assurance against material misstatement and loss.

#### 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.

#### Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

#### 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 29 January 2025 and signed on behalf of the board of trustees by:



Laurence Cheshire (Chair)  
Trustee

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Victim Support Northern Ireland

Year ended 31 March 2024

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#### Opinion

We have audited the financial statements of Victim Support Northern Ireland (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, 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 FRS 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 charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- 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 auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC'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 charity'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.

#### Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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.

## **Victim Support Northern Ireland**

### **Company Limited by Guarantee**

#### **Independent Auditor's Report to the Members of Victim Support Northern Ireland** *(continued)*

#### **Year ended 31 March 2024**

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In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

#### **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; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors 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.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK). Those standards require us to comply with the Financial Reporting Council's (FRC's) Ethical Standard for Auditors', in the circumstances set out in note 25 to the financial statements.

In preparing the financial statements, the trustees are responsible for assessing the charity'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 charity or to cease operations, or have no realistic alternative but to do so.

## Victim Support Northern Ireland

### Company Limited by Guarantee

#### Independent Auditor's Report to the Members of Victim Support Northern Ireland *(continued)*

Year ended 31 March 2024

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##### Auditor's 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 auditor's 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:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed documentation of their policies and procedures relating to:
  - identifying, evaluating and complying with laws and regulations and whether management were aware of any instances of non-compliance;
  - detecting and responding to the risks of fraud and whether management have knowledge of any actual, suspected or alleged fraud;
  - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- the matters discussed among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks in operation, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included ongoing compliance with the UK Companies Act and tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental for their ability to operate or to avoid a material penalty.

## Victim Support Northern Ireland

### Company Limited by Guarantee

#### Independent Auditor's Report to the Members of Victim Support Northern Ireland *(continued)*

Year ended 31 March 2024

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As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### Use of our report

This report is made solely to the charity'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 charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Paul Dolan FCA (Senior Statutory Auditor)

For and on behalf of  
Finegan Gibson Ltd  
Chartered accountants & statutory auditor  
Causeway Tower  
9 James Street South  
Belfast  
BT2 8DN

29 January 2025

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## Victim Support Northern Ireland

Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

			2024		2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	1,041	–	1,041	1,560
Charitable activities	6	13,604	2,446,996	2,460,600	2,487,740
Investment income	7	7,851	–	7,851	1,751
<b>Total income</b>		<u>22,496</u>	<u>2,446,996</u>	<u>2,469,492</u>	<u>2,491,051</u>
<b>Expenditure</b>					
Expenditure on charitable activities	8,9	10,761	2,559,568	2,570,329	2,314,886
<b>Total expenditure</b>		<u>10,761</u>	<u>2,559,568</u>	<u>2,570,329</u>	<u>2,314,886</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>11,735</u>	<u>(112,572)</u>	<u>(100,837)</u>	<u>176,165</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		154,525	236,501	391,026	214,861
<b>Total funds carried forward</b>		<u>166,260</u>	<u>123,929</u>	<u>290,189</u>	<u>391,026</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 17 to 27 form part of these financial statements.

# Victim Support Northern Ireland

Company Limited by Guarantee

## Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible fixed assets	15	5,864	11,725
<b>Current assets</b>			
Debtors	16	398,085	132,969
Cash at bank and in hand		<u>161,810</u>	<u>367,084</u>
		559,895	500,053
<b>Creditors: amounts falling due within one year</b>	17	<u>275,570</u>	<u>120,752</u>
<b>Net current assets</b>		<u>284,325</u>	<u>379,301</u>
<b>Total assets less current liabilities</b>		<u>290,189</u>	<u>391,026</u>
<b>Net assets</b>		<u>290,189</u>	<u>391,026</u>
<b>Funds of the charity</b>			
Restricted funds		123,929	236,501
Unrestricted funds		<u>166,260</u>	<u>154,525</u>
<b>Total charity funds</b>	19	<u>290,189</u>	<u>391,026</u>

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

These financial statements were approved by the board of trustees and authorised for issue on 29 January 2025, and are signed on behalf of the board by:



Laurence Cheshire (Chair)  
Trustee

The notes on pages 17 to 27 form part of these financial statements.

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Statement of Cash Flows

Year ended 31 March 2024

	2024 £	2023 £
<b>Cash flows from operating activities</b>		
Net (expenditure)/income	(100,837)	176,165
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	5,861	5,859
Other interest receivable and similar income	(7,851)	(1,751)
Interest payable and similar charges	977	881
Accrued income	(188,912)	(76,074)
<i>Changes in:</i>		
Trade and other debtors	(20,904)	33,139
Trade and other creditors	99,518	(121,162)
Cash generated from operations	(212,148)	17,057
Interest paid	(977)	(881)
Interest received	7,851	1,751
Net cash (used in)/from operating activities	(205,274)	17,927
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	—	(17,584)
Net cash used in investing activities	—	(17,584)
Net (decrease)/increase in cash and cash equivalents	(205,274)	343
Cash and cash equivalents at beginning of year	367,084	366,741
Cash and cash equivalents at end of year	161,810	367,084

The notes on pages 17 to 27 form part of these financial statements.

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 March 2024

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Albany House, 73-75 Great Victoria Street, Belfast, BT2 7AF.

#### 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

##### 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

##### 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.

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

---

#### 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.

##### 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.

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

---

#### 3. Accounting policies *(continued)*

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### 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:

Long leasehold property	-	Over the remaining life of the lease
Equipment	-	33% straight line

##### 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. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### 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.

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

---

#### 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. Limited by guarantee

Victim Support Northern Ireland is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

# Victim Support Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

## 5. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
<b>Donations</b>				
Donations and Gifts	1,041	1,041	1,060	1,060
Halifax	–	–	500	500
	<u>1,041</u>	<u>1,041</u>	<u>1,560</u>	<u>1,560</u>

## 6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Victims of Crime Fund	–	8,240	8,240
Hate Crime Advocacy Income	–	184,307	184,307
DOJ	–	1,763,016	1,763,016
SOLA Income	–	188,807	188,807
CHISVA Project Income	–	30,232	30,232
Phoenix Youth Project	–	148,481	148,481
Other Income	13,604	1,500	15,104
CFNI	–	69,413	69,413
Recovery CJS	–	53,000	53,000
DOJ Capital Grant	–	–	–
	<u>13,604</u>	<u>2,446,996</u>	<u>2,460,600</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Victims of Crime Fund	–	611	611
Hate Crime Advocacy Income	–	191,881	191,881
DOJ	–	1,837,205	1,837,205
SOLA Income	–	192,364	192,364
CHISVA Project Income	–	39,499	39,499
Phoenix Youth Project	–	61,648	61,648
Other Income	19,913	3,240	23,153
CFNI	–	69,413	69,413
Recovery CJS	–	54,234	54,234
DOJ Capital Grant	–	17,732	17,732
	<u>19,913</u>	<u>2,467,827</u>	<u>2,487,740</u>

## 7. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	<u>7,851</u>	<u>7,851</u>	<u>1,751</u>	<u>1,751</u>

## Victim Support Northern Ireland

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

#### 8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Core	10,761	1,526,507	1,537,268
Hate Crime Advocacy	–	169,984	169,984
Phoenix Youth	–	93,761	93,761
ChiSVA	–	29,448	29,448
SOLA	–	163,449	163,449
Recovery of Justice	–	54,840	54,840
After Court Support	–	73,603	73,603
Support costs	–	447,976	447,976
	<u>10,761</u>	<u>2,559,568</u>	<u>2,570,329</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Core	5,859	1,261,729	1,267,588
Hate Crime Advocacy	–	177,274	177,274
Phoenix Youth	–	60,763	60,763
ChiSVA	–	33,977	33,977
SOLA	–	194,064	194,064
Recovery of Justice	–	54,734	54,734
After Court Support	–	78,577	78,577
Support costs	–	447,909	447,909
	<u>5,859</u>	<u>2,309,027</u>	<u>2,314,886</u>

#### 9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2024 £	Total fund 2023 £
Core	1,537,268	387,931	1,925,199	1,658,003
Hate Crime Advocacy	169,984	–	169,984	177,274
Phoenix Youth	93,761	–	93,761	60,763
ChiSVA	29,448	–	29,448	33,977
SOLA	163,449	–	163,449	194,064
Recovery of Justice	54,840	–	54,840	54,734
After Court Support	73,603	–	73,603	78,577
Governance costs	–	60,045	60,045	57,494
	<u>2,122,353</u>	<u>447,976</u>	<u>2,570,329</u>	<u>2,314,886</u>

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

---

#### 10. Analysis of support costs

	Analysis of support costs	Total 2024	Total 2023
	£	£	£
Premises	102,872	102,872	92,607
Communications and IT	123,501	123,501	130,882
General office	120,009	120,009	100,476
Human resources	11,912	11,912	26,599
Governance costs	60,045	60,045	56,994
Advertising	29,637	29,637	39,851
	<u>447,976</u>	<u>447,976</u>	<u>447,409</u>

#### 11. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	5,861	5,859
Operating lease rentals	<u>102,872</u>	<u>75,200</u>

#### 12. Auditors remuneration

	2024	2023
	£	£
Fees payable for the audit of the financial statements	<u>10,736</u>	<u>8,000</u>

#### 13. Staff costs

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

	2024	2023
	£	£
Wages and salaries	<u>1,724,275</u>	<u>1,629,418</u>

The average head count of employees during the year was 63 (2023: 64). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Direct Charitable	55	57
Management and administration of the charity	<u>8</u>	<u>7</u>
	<u>63</u>	<u>64</u>

The number of employees whose remuneration for the year fell within the following bands, were:

	2024	2023
	No.	No.
£60,000 to £69,999	<u>1</u>	<u>1</u>

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

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#### 13. Staff costs *(continued)*

##### 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 £237,890 (2023:£168,659).

#### 14. 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.

Expenses reimbursed to them amounted to £190 (2023:£nil).

#### 15. Tangible fixed assets

	Long leasehold property £	Equipment £	Total £
<b>Cost</b>			
At 1 April 2023	254,640	651,237	905,877
Disposals	—	(5,328)	(5,328)
<b>At 31 March 2024</b>	<b>254,640</b>	<b>645,909</b>	<b>900,549</b>
<b>Depreciation</b>			
At 1 April 2023	254,640	639,512	894,152
Charge for the year	—	5,861	5,861
Disposals	—	(5,328)	(5,328)
<b>At 31 March 2024</b>	<b>254,640</b>	<b>640,045</b>	<b>894,685</b>
<b>Carrying amount</b>			
At 31 March 2024	—	5,864	5,864
At 31 March 2023	—	11,725	11,725

#### 16. Debtors

	2024 £	2023 £
Trade debtors	8,610	2,760
Prepayments and accrued income	389,119	130,209
Other debtors	356	—
	<b>398,085</b>	<b>132,969</b>

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# Victim Support Northern Ireland

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

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#### 17. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	49,304	37,477
Accruals and deferred income	99,655	44,355
Social security and other taxes	38,943	38,920
Other creditors	87,668	–
	<u>275,570</u>	<u>120,752</u>

#### 18. Deferred income

	2024	2023
	£	£
At 1 April 2023	–	70,172
Amount released to income	–	(70,172)
At 31 March 2024	<u>–</u>	<u>–</u>

#### 19. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	<u>154,525</u>	<u>22,496</u>	<u>(10,761)</u>	<u>–</u>	<u>166,260</u>

  

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
General funds	<u>121,128</u>	<u>23,224</u>	<u>(5,859)</u>	<u>16,032</u>	<u>154,525</u>

## Victim Support Northern Ireland

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

#### 19. Analysis of charitable funds *(continued)*

##### Restricted funds

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
Victims of Crime Fund	–	8,240	(8,240)	–	–
Hate Crime	14,607	184,307	(203,144)	–	(4,230)
DOJ	139,382	1,763,016	(1,870,227)	11,876	44,047
Legal Case	37,414	–	–	–	37,414
Phoenix Youth Project	1,313	148,481	(116,947)	–	32,847
ChISVA Project Income	16,157	30,232	(32,743)	(10,256)	3,390
After Court Support	22,073	69,413	(82,945)	–	8,541
IRIS	1,620	1,500	(1,500)	(1,620)	–
SOLA	–	188,807	(188,807)	–	–
Recovery CJS	3,935	53,000	(55,015)	–	1,920
DOJ Capital Grant	–	–	–	–	–
	<u>236,501</u>	<u>2,446,996</u>	<u>(2,559,568)</u>	<u>–</u>	<u>123,929</u>

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
Victims of Crime Fund	–	611	(611)	–	–
Hate Crime	–	191,881	(177,274)	–	14,607
DOJ	9,795	1,837,205	(1,707,618)	–	139,382
Legal Case	37,414	–	–	–	37,414
Phoenix Youth Project	428	61,648	(60,763)	–	1,313
ChISVA Project Income	10,635	39,499	(33,977)	–	16,157
After Court Support	29,406	69,413	(76,746)	–	22,073
IRIS	1,620	3,240	(3,240)	–	1,620
SOLA	–	192,364	(194,064)	1,700	–
Recovery CJS	4,435	54,234	(54,734)	–	3,935
DOJ Capital Grant	–	17,732	–	(17,732)	–
	<u>93,733</u>	<u>2,467,827</u>	<u>(2,309,027)</u>	<u>(16,032)</u>	<u>236,501</u>

A transfer has taken place during the year which relates to fixed asset purchases during the year, Victim Support Northern Ireland fully own the assets and there is no restriction placed on them once purchased.

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

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#### 20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	5,864	–	5,864
Current assets	160,396	399,499	559,895
Creditors less than 1 year	–	(275,570)	(275,570)
<b>Net assets</b>	<b>166,260</b>	<b>123,929</b>	<b>290,189</b>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	11,725	–	11,725
Current assets	142,800	357,253	500,053
Creditors less than 1 year	–	(120,752)	(120,752)
<b>Net assets</b>	<b>154,525</b>	<b>236,501</b>	<b>391,026</b>

#### 21. Taxation

The Company is a registered charity, and as such is entitled to tax exemptions on income and profits in furtherance of the charity's primary objectives.

#### 22. Analysis of changes in net debt

	At 1 Apr 2023 £	Cash flows £	At 31 Mar 2024 £
Cash at bank and in hand	367,084	(205,274)	161,810

#### 23. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2024 £	2023 £
Not later than 1 year	75,200	75,200
Later than 1 year and not later than 5 years	108,583	183,783
	<b>183,783</b>	<b>258,983</b>

#### 24. Contingencies

A contingent liability exists to repay grants received should certain conditions not be fulfilled by the charity. In the opinion of the Trustees, the terms of the Letters of Offer have been, or will be, complied with and no liability is expected.

#### 25. Ethical standards

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

**Victim Support Northern Ireland**

Northern Ireland - Charity number 103651

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# Annual report

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COMPANY REGISTRATION NUMBER: NI020562  
CHARITY REGISTRATION NUMBER: NIC103651

**Victim Support Northern Ireland  
Company Limited by Guarantee  
Financial Statements  
31 March 2024**

Finegan Gibson Ltd  
Chartered accountants & statutory auditor  
Causeway Tower  
9 James Street South  
Belfast  
BT2 8DN

# **Victim Support Northern Ireland**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 March 2024**

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# Victim Support Northern Ireland

## Company Limited by Guarantee

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

#### Year ended 31 March 2024

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The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2024.

#### Reference and administrative details

Registered charity name	Victim Support Northern Ireland
Charity registration number	NIC103651
Company registration number	NI020562
Principal office and registered office	Albany House 73-75 Great Victoria Street Belfast BT2 7AF

#### The trustees

Niamh Kelpie	
Rachel Toner	
Laurence Cheshire (Chair)	
Barry Connolly	(Resigned 27 April 2024)
Sinead Lynch	
Eamonn McNally	
Kevin Smith	
Katrina Hinfey	
Tracy Lavery	(Resigned 30 July 2024)
Roscha McDonald	
David Docherty	(Appointed 3 August 2023)
Jan Winton	(Appointed 3 August 2023)
Shirley-Anne McFerran	(Appointed 7 November 2024)
Therese Rogan	(Appointed 7 November 2024)

**Company secretary** Janice Bunting

**Auditor** Finegan Gibson Ltd  
Chartered accountants & statutory auditor  
Causeway Tower  
9 James Street South  
Belfast  
BT2 8DN

**Bankers** Ulster Bank  
91-93 University Road  
Belfast  
BT7 7FW

# Victim Support Northern Ireland

## Company Limited by Guarantee

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

#### Year ended 31 March 2024

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#### **Structure, governance and management**

The Trustees, who are also Directors for Company law purposes, present their annual report and accounts for the year ended 31 March 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Articles of Association, the Companies Act 2006 and "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 Ireland (FRS 102) (effective 1 January 2015)". The trustees have had regard to the Charity Commission for Northern Ireland's public requirement statutory guidance.

#### ***Nature of governing document and how charity is constituted.***

Victim Support NI is a company limited by guarantee with no share capital, and a registered charity. It is governed by Articles of Association.

#### ***Our Trustees***

The organisation has a voluntary Board of Trustees of no more than 12 members. The trustees are also directors of the company. Our Trustees are recruited via open advertisement and each member can serve a maximum of two consecutive four-year terms.

All trustees undergo an induction and training process to introduce them to the organisation and their legal responsibilities as a trustee. The organisation's insurance policy includes trustee indemnity cover.

During the financial year, the following Trustees joined the Board:

- David Docherty - August 2022
- Jan Winton - August 2023

#### ***Organisational structure and how Charity makes decisions***

The Board is responsible for the review of all activities, approval of budgets and future strategy. The Board meets quarterly, as do its committees: Finance, Audit, Risk and Remuneration Committee; General Purposes Committee. Additional meetings are held throughout the year on an ad hoc basis to develop the strategic plan for the year ahead.

The Chief Executive Officer, Janice Bunting, is responsible for all operational and day to day matters and works in conjunction with senior management, with regular reporting to the Board and supervision by the Chair.

#### ***Arrangements for setting pay and remuneration of key management***

The organisation's trustees are responsible for setting the pay and remuneration of senior staff. The policy is to offer adequate pay to attract and keep appropriately qualified staff to lead, manage, support, and deliver the charity's aims. The charity's vision and values are considered alongside the competencies required for the role and the overall costs incurred.

Staff retention continues to prove increasingly challenging year on year as staff, particularly at ASO level, are moving to better remunerated roles particularly in the public and private sectors. Other

# Victim Support Northern Ireland

Company Limited by Guarantee

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

Year ended 31 March 2024

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factors impacting on retention include the cost-of-living crisis; budgetary pressures/cuts and short-term funding all of which impact on the retention of staff and their wellbeing. The Board will continue to review how these challenges can be addressed.

Relationships with related parties and other charities/organisations with which Victim Support NI co-ordinates in the pursuit of its charitable objectives

Victim Support NI acts as a gateway to other support services in our efforts to ensure that victim and witness needs are fully addressed. We have put in place service level agreements and protocols with numerous voluntary and statutory organisations to assist in this process. As part of our hate crime work, we co-ordinate the hate crime advocacy service in NI, in partnership with The Rainbow Project NI, Leonard Cheshire NI and the Migrant Centre. We also partner with Women's Aid, Men's Advisory Project, and Nexus NI to deliver the Iris project.

### ***Public Benefit***

Victim Support NI exists to:

1. reduce the distress, poverty and disadvantageous effects on individuals affected by crime. The benefit that flows from this purpose is that victims feel supported and helped to cope with the impact of crime and that victims and witnesses can more effectively engage in the Criminal Justice System.
2. advance public education and awareness of issues relating to victims and witnesses. The benefit that flows from this purpose is that organisations working with victims and witnesses have increased understanding of the impact on crime on individuals and are better equipped to respond to their needs.

We evidence these benefits through on-going evaluation of feedback from service users and quarterly provision of progress against targets agreed with our funders. The beneficiaries of the charity are victims and prosecution witnesses of crime across Northern Ireland. The purpose of our charity can be categorised as 'the advancement of education' and 'the advancement of health or the saving of lives' under the Charities Act.

# Victim Support Northern Ireland

## Company Limited by Guarantee

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

Year ended 31 March 2024

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#### Objectives and activities

##### *Charitable objectives*

Victim Support NI exists to reduce harm and influence positive change for victims and witnesses in Northern Ireland. We do this through a combination of services providing support in the community, at court and outreach centres across NI.

Funding to support and help deliver our objectives is received from:

- Department of Justice
- Children in Need
- National Lottery Community Foundation
- Community Foundation NI

as well as charitable donations from the public.

Outgoing resources for the year totalled £100,837 which is attributable to its principal activities. This, combined with the time and expertise given by our wonderful volunteers, enabled us to deliver our services to victims and witnesses throughout Northern Ireland.

##### **AIMS OF THE CHARITY**

Victims and witnesses deserve a society that is equipped to support and help them if they experience or witness a crime. We pledge to work for as long as is necessary to achieve our vision of: 'a society that ensures appropriate support and information is available to people affected by crime'.

##### ***How Achievement of Aims Furthers Our Objectives.***

We help and support victims and witnesses of crime in several ways. Our community service starts with practical and emotional support for the victim shortly after the crime has occurred. Our support has a base in the Psychological First Aid model and is supplemented and reinforced by the Community Resilience Model.

We can assist with criminal injury compensation claims and appeals.

We help prepare people for the experience of going to court, and support witnesses while they are in court.

We can also help victims to prepare Victim Personal Statements after a conviction. We offer a range of specialist services to victims including:

- Hate Crime Advocacy Service (HCAS) - supporting victims of hate crime.
- Sexual Offences Legal Advisors (SOLAs) - provides free legal support to victims of serious sexual crime from report to court in respect of their rights.
- Phoenix Youth Service - supports children and young people aged 8-20 years who have suffered physical, emotional or sexual abuse in the Northern Health and Social Care Trust area.
- After Court Support - provides one-to-one therapeutic support to victims who are still experiencing trauma following the conclusion of their court case.
- CHISVA - Our child independent sexual violence advocate supports children and young people who have experienced sexual violence to have their voice and needs acknowledged and represented in the criminal justice process.

# Victim Support Northern Ireland

Company Limited by Guarantee

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

Year ended 31 March 2024

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We aim to represent the experiences and views of victims and witnesses as they go through the criminal justice process and lobby government and the criminal justice system for effective change the benefits of all victims and witnesses.

The outcome of our work is that victims and witnesses of crime in Northern Ireland will feel better informed about their rights, and more aware of the choices available to them, have more confidence in the Criminal Justice System, and feel that their voice is being heard and their experience is believed.

The services offered by Victim Support NI staff and volunteers will support people to feel less anxious and safer in court. An important aspect of the organisation's work is communication with decision makers to ensure they hear victims' voices, are better informed and take account of the needs of victims and witnesses when effecting policy change.

We also partner successfully with other agencies to ensure that we have the best available advocacy, specialist advice, and support services for our clients.

In 2023-24 our partnership continued with the IRIS project which included Women's Aid, Nexus and the Men's Advisory Project. This project, funded by the Department of Health, aims to improve the identification, referral and support available to victims of domestic and/or sexual abuse attending General Practice surgeries in the pilot areas.

## ***Our Strategy***

We continue to work towards the aims of our organisational strategy, titled 'Redress, Restore, Recover: Beyond Crime - A Victim's Journey'. This strategy is grounded in our belief that harm is caused to victims when they experience crime, and this harm must be recognised and addressed to enable victims to move on. We must ensure a more connected justice and community safety system by strengthening victim support, improving victims' sense of safety, and securing meaningful recovery outcomes for those harmed by crime. We must ensure that the needs of vulnerable victims are recognised, and that victims who fall outside of traditional definitions are not left unsupported. Technological approaches to support victims and witnesses of crime must be underpinned by policy and legislation where appropriate, to ensure consistency in practice.

Victim Support NI also believes that we must comprehensively evaluate the implementation of the Victim Charter and ensure that all victims have access to advocacy support to help them navigate the system and ensure that their needs and rights are met and understood. The key objectives of our organisation are to reduce harm and influence positive change. These aims are translated into action through the following strategic goals and objectives.

We use a balanced scorecard methodology to measure success against our corporate scorecard and report quarterly to the Board and funders on performance against conditions of grant.

## ***Volunteering***

Volunteers remain at the core of our service delivery model. In 2023-24, our volunteers delivered 10,290 direct service delivery hours supporting victim and witnesses across Northern Ireland. Recruiting and retaining sufficient levels of competent volunteers is an on-going effort for all charities and this challenge has been even more difficult in recent years. We have introduced online recruitment and training to ensure we continue to attract new volunteers to assist us in our mission.

# Victim Support Northern Ireland

## Company Limited by Guarantee

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

#### Year ended 31 March 2024

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##### Objectives and activities *(continued)*

##### SUMMARY OF MAIN ACHIEVEMENTS OVER THE LAST 12 MONTHS

Over the last 12 months (2023/24), we have continued to make significant progress in achieving our charitable purposes with; 41,495 victims referred to Victim Support NI, 10,290 volunteer hours delivered, over £4.3m compensatory awards made to victims injured as a result of violent crime, 99.8% of victims who attended court given support by Victim Support NI.

In September 2023 the new Remote Evidence Centre was officially launched by the Rt Honourable Dame Siobhan Keegan, Lady Chief Justice. Victim Support CEO Janice Bunting spoke at the launch about the benefits of the centre for victims. Client feedback collated from Remote Evidence Centres opened clearly indicates that the option of using a Remote Evidence Centre coupled with the support provided by Victim Support NI has allowed witnesses to feel safer, give better evidence and be more confident and engaged within the criminal justice system.

In October 2023, we partnered with Nexus on a workshop event aimed at gathering information of sexual violence research conducted using Northern Irish data with the aim of identifying gaps and forging productive relationships with academics working in this field. This event was well attended giving a fascinating insight into the world of academia and highlighting potential future research areas.

In January 2024, we welcomed the Department of Justice Permanent Secretary, Richard Pengelly, to our Belfast Hub. Mr Pengelly met staff from our diverse range of services. He received a strong insight into the diverse and complex needs of victims of crime as well as hearing how our tailored support helps victims on their journey of recovery from trauma.

To mark European Victims of Crime Day on February 22nd, 2024, we hosted our annual conference entitled "What Price Justice? A Costs Conundrum?" and were pleased to have Minister Long open the event. This innovative conference was attended by over 200 delegates. In addition to hearing from victims of crime, participants also heard from a range of internationally renowned speakers on topics including Safe Justice, Participatory Rights of Victims in Japanese Prosecutions, The Cost of Closure, Research into Special Measures and the Global need for victims' rights. Victim Champions from across the statutory criminal justices agencies participated in the event as well.

In terms of volunteering we continued to strengthen and build on our volunteering resources establishing, for the first time, a strong new relationship with The School of Law at Ulster University. This resulted in new volunteers joining our core services teams to support victims of crime. In March 2024, we finished the year by achieving, for the third time, the prestigious quality standard "Investing in Volunteers' Award". Marking this occasion, volunteers and staff attended an event in the Long Gallery hosted by Mrs Joanne Bunting MLA, Chair of the Justice Committee.

We continued our campaigning and lobbying efforts, responding to consultations on issues including the Draft Domestic & Sexual Abuse Strategy (2023-2030), The Executive Office Strategic Framework to end Violence Against Women and Girls and Foundational Action Plan to name but a few.

In March 2024, with support from NSPCC, and with funding from the DOJ Victim of Crime Fund, our Communications Officer designed, developed and authored a Young People & Crime booklet. In age appropriate language, 25,000 copies were distributed to every secondary level school in NI. Feedback on this booklet was extremely positive.

During the year, we joined and contributed to the newly created All Ireland Network of Sexual Violence Research (AINSVR), which is an active community of academics, policy makers and practitioners from across the island of Ireland, all working in the field of sexual violence.

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## Victim Support Northern Ireland

### Company Limited by Guarantee

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

#### Year ended 31 March 2024

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##### Objectives and activities *(continued)*

Our specialist projects continue to grow and evolve.

The Hate Crime Advocacy Service received over 1000 hate crime referrals with 76% moving through the criminal justice system and a user satisfaction rate of 85%. We continued to develop new partnerships with community and statutory agencies which has only enhanced the support we are able to offer victims of hate crime.

The Sexual Offences Legal Advisers (SOLAs) continue to experience increases in referrals. Since its launch in 2021, the service has received 2185 referrals with 873 received in 2023/24. Of those referred 80% remained engaged with and benefitted from this very unique service. Client feedback during the year reported that 94% reported that the experience with a SOLA allowed them to have a voice in the criminal justice process and 83% reported improved confidence in the criminal justice system because of this support.

Child Independent Sexual Violence Advocate (CHISVA) service which supports children and young people impacted by sexual violence received 758 direct referrals for support and provided 31 cases with personalised complex advocacy support. This year saw us launch a Chisva animation based on the inspirational concept designed by a CHISVA client. "Some Things Just Need to be Said" was launched in November 2023 and a copy sent to every secondary school in NI. Feedback was extremely positive.

Phoenix Youth provides creative therapeutic support for children and young people in the Northern Ireland Health and Social Trust who have been directly impacted by one or more of the accepted definition of Adverse Childhood Experiences (ACEs). In the past year, therapists from Phoenix supported 86 children and young people and their parents through over 570+ individual therapeutic sessions. In addition, six dedicated workshop sessions were held for parents and guardians of children and young people impacted by trauma to help equip them with the knowledge and understanding of supporting challenging trauma related behaviours.

After Court Support Service - This service focused on enabling the recovery of primarily victims of serious sexual and physical violence after court. Using an evidence based design to address trauma and build resilience, an external evaluation carried out in late 2023 found that 96% of participants reported a reduction in anxiety and increase in resilience with 80% indicating they were less likely to access NHS support as a result of the programme.

Our knowledge sharing relationship with Victim Support Europe continues to grow and evolve. Our training and development programme for staff and volunteers continues to progress. During the year we provided 3121 hours of training to staff, volunteers and external stakeholders. This equipped our staff and volunteers to maintain the highest quality standards for the victims and witnesses we serve.

The Board of Trustees acknowledges that a potential private benefit to staff, volunteers and trustees may arise from these activities through the enhancement of skills and experience which may be transferable to other settings. These enhancements are considered incidental and necessary to ensure the benefits that are provided to our service users. Victim Support NI has paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake. The effects of the Covid-19 pandemic continued to impact on the criminal justice process: there continues to be a backlog in courts and victims must often wait longer for cases to conclude.

We have adopted learning from the pandemic and continue to use a hybrid working model and provide on-line service provision. We have extended our reach to clients to include on-line chat and are looking at other methods of engagement with our clients.

# Victim Support Northern Ireland

## Company Limited by Guarantee

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

Year ended 31 March 2024

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#### Financial review

Review of financial position at the end of the reporting period

Total income for 2023-24 was £2,469,492 and resulted in net outgoing resources for the year of £100,837 of which £112,572 was restricted funds. The trustees considered this position satisfactory.

Noteworthy events that affected financial performance and financial position during the period The funding environment continues to be a challenge to the organisation allied with a rising cost of living crisis. This, combined with a lack of long-term government funding, has remained a key organisational risk throughout the year. This uncertainty has impacted on long term planning. Whilst the pandemic had a significant impact on the organisation, we were able to continue the provision of our services to clients throughout. Additional cost pressures that arose to support the move to remote working were met by savings made in other areas, particularly in travel costs. However, as costs continue to elevate this will become more challenging.

#### *Principal sources of income and how expenditure meets objectives*

The organisation receives almost 72 % of funding for its core work from the Department of Justice Victims and Witnesses Branch. Services are delivered through its community, court, and compensation services in line with the conditions of funding. Quarterly performance reports are submitted by the Board to the Department, which assesses performance against agreed outcomes and objectives. The Board and Senior Management Team meet biannually with the Department to formally review performance.

#### *Reserves policy*

Victim Support NI's Finance, Audit, Risk and Remuneration Committee and the Board have considered the reserves required by the organisation to meet its liabilities and any unforeseen and extraordinary costs. The organisation aims to have a general reserves fund equivalent to 3 months running cost (approx. £492,000) which should provide the time required to wind down the organisation in the case of closure.

At this point, the actual level of unrestricted reserve is at £166,260. Fundraising for unrestricted reserves continues to be a challenge for the organisation. This challenge has been increased due to the impact of the global pandemic on charitable giving and income generation.

We are in the process of reviewing other sources of income that may contribute to our reserve as well considering an online donations platform via Charities Aid Foundation which will facilitate public donations.

#### *Risk Management*

The Board of Trustees has a legal duty to ensure that it manages the charity's resources responsibly through the implementation of appropriate financial controls and the management of risk. The organisation's senior management team reviews the risk register monthly. These reports are reviewed by the FARR committee on a quarterly basis before approval by the full Board. This involves identifying the types of risk the organisation faces, prioritising them in terms of impact and likelihood of occurrence and identifying means of mitigating the risks. The key risks identified as high throughout the year included the lack of funding security beyond one year; impact of the pandemic on volunteer capacity levels; staff retention and skill shortage due to cost-of-living crisis; staff and volunteer well-being, and the effectiveness of our ICT system to support activities.

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# Victim Support Northern Ireland

## Company Limited by Guarantee

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

Year ended 31 March 2024

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The Board has reviewed the effectiveness of the organisation's internal financial controls and is responsible for establishing and operating control and reporting procedures designed to give reasonable, but not absolute, assurance against material misstatement and loss.

#### 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.

#### Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

#### 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 29 January 2025 and signed on behalf of the board of trustees by:



Laurence Cheshire (Chair)  
Trustee

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Victim Support Northern Ireland

Year ended 31 March 2024

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#### Opinion

We have audited the financial statements of Victim Support Northern Ireland (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, 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 FRS 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 charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- 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 auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC'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 charity'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.

#### Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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.

## **Victim Support Northern Ireland**

### **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of Victim Support Northern Ireland** *(continued)*

#### **Year ended 31 March 2024**

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In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

#### **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; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors 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.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK). Those standards require us to comply with the Financial Reporting Council's (FRC's) Ethical Standard for Auditors', in the circumstances set out in note 25 to the financial statements.

In preparing the financial statements, the trustees are responsible for assessing the charity'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 charity or to cease operations, or have no realistic alternative but to do so.

## Victim Support Northern Ireland

### Company Limited by Guarantee

## Independent Auditor's Report to the Members of Victim Support Northern Ireland *(continued)*

Year ended 31 March 2024

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### Auditor's 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 auditor's 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:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed documentation of their policies and procedures relating to:
  - identifying, evaluating and complying with laws and regulations and whether management were aware of any instances of non-compliance;
  - detecting and responding to the risks of fraud and whether management have knowledge of any actual, suspected or alleged fraud;
  - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- the matters discussed among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks in operation, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included ongoing compliance with the UK Companies Act and tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental for their ability to operate or to avoid a material penalty.

## Victim Support Northern Ireland

### Company Limited by Guarantee

### Independent Auditor's Report to the Members of Victim Support Northern Ireland *(continued)*

#### Year ended 31 March 2024

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As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### Use of our report

This report is made solely to the charity'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 charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Paul Dolan FCA (Senior Statutory Auditor)

For and on behalf of  
Finegan Gibson Ltd  
Chartered accountants & statutory auditor  
Causeway Tower  
9 James Street South  
Belfast  
BT2 8DN

29 January 2025

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## Victim Support Northern Ireland

Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

		2024		2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	5	1,041	–	1,041
Charitable activities	6	13,604	2,446,996	2,460,600
Investment income	7	7,851	–	7,851
<b>Total income</b>		<u>22,496</u>	<u>2,446,996</u>	<u>2,469,492</u>
<b>Expenditure</b>				
Expenditure on charitable activities	8,9	10,761	2,559,568	2,570,329
<b>Total expenditure</b>		<u>10,761</u>	<u>2,559,568</u>	<u>2,570,329</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>11,735</u>	<u>(112,572)</u>	<u>(100,837)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		154,525	236,501	391,026
<b>Total funds carried forward</b>		<u>166,260</u>	<u>123,929</u>	<u>290,189</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 17 to 27 form part of these financial statements.

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible fixed assets	15	5,864	11,725
<b>Current assets</b>			
Debtors	16	398,085	132,969
Cash at bank and in hand		<u>161,810</u>	<u>367,084</u>
		559,895	500,053
<b>Creditors: amounts falling due within one year</b>	17	<u>275,570</u>	<u>120,752</u>
<b>Net current assets</b>		<u>284,325</u>	<u>379,301</u>
<b>Total assets less current liabilities</b>		<u>290,189</u>	<u>391,026</u>
<b>Net assets</b>		<u>290,189</u>	<u>391,026</u>
<b>Funds of the charity</b>			
Restricted funds		123,929	236,501
Unrestricted funds		<u>166,260</u>	<u>154,525</u>
<b>Total charity funds</b>	19	<u>290,189</u>	<u>391,026</u>

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

These financial statements were approved by the board of trustees and authorised for issue on 29 January 2025, and are signed on behalf of the board by:



Laurence Cheshire (Chair)  
Trustee

The notes on pages 17 to 27 form part of these financial statements.

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Statement of Cash Flows

Year ended 31 March 2024

	2024 £	2023 £
<b>Cash flows from operating activities</b>		
Net (expenditure)/income	(100,837)	176,165
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	5,861	5,859
Other interest receivable and similar income	(7,851)	(1,751)
Interest payable and similar charges	977	881
Accrued income	(188,912)	(76,074)
<i>Changes in:</i>		
Trade and other debtors	(20,904)	33,139
Trade and other creditors	99,518	(121,162)
Cash generated from operations	(212,148)	17,057
Interest paid	(977)	(881)
Interest received	7,851	1,751
Net cash (used in)/from operating activities	(205,274)	17,927
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	—	(17,584)
Net cash used in investing activities	—	(17,584)
Net (decrease)/increase in cash and cash equivalents	(205,274)	343
Cash and cash equivalents at beginning of year	367,084	366,741
Cash and cash equivalents at end of year	161,810	367,084

The notes on pages 17 to 27 form part of these financial statements.

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 March 2024

---

#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Albany House, 73-75 Great Victoria Street, Belfast, BT2 7AF.

#### 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

##### 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

##### 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.

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

---

#### 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.

##### 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.

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

---

#### 3. Accounting policies *(continued)*

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### 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:

Long leasehold property	-	Over the remaining life of the lease
Equipment	-	33% straight line

##### 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. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### 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.

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

---

#### 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. Limited by guarantee

Victim Support Northern Ireland is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

# Victim Support Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

## 5. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
<b>Donations</b>				
Donations and Gifts	1,041	1,041	1,060	1,060
Halifax	–	–	500	500
	<u>1,041</u>	<u>1,041</u>	<u>1,560</u>	<u>1,560</u>

## 6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Victims of Crime Fund	–	8,240	8,240
Hate Crime Advocacy Income	–	184,307	184,307
DOJ	–	1,763,016	1,763,016
SOLA Income	–	188,807	188,807
CHISVA Project Income	–	30,232	30,232
Phoenix Youth Project	–	148,481	148,481
Other Income	13,604	1,500	15,104
CFNI	–	69,413	69,413
Recovery CJS	–	53,000	53,000
DOJ Capital Grant	–	–	–
	<u>13,604</u>	<u>2,446,996</u>	<u>2,460,600</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Victims of Crime Fund	–	611	611
Hate Crime Advocacy Income	–	191,881	191,881
DOJ	–	1,837,205	1,837,205
SOLA Income	–	192,364	192,364
CHISVA Project Income	–	39,499	39,499
Phoenix Youth Project	–	61,648	61,648
Other Income	19,913	3,240	23,153
CFNI	–	69,413	69,413
Recovery CJS	–	54,234	54,234
DOJ Capital Grant	–	17,732	17,732
	<u>19,913</u>	<u>2,467,827</u>	<u>2,487,740</u>

## 7. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	<u>7,851</u>	<u>7,851</u>	<u>1,751</u>	<u>1,751</u>

## Victim Support Northern Ireland

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

#### 8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Core	10,761	1,526,507	1,537,268
Hate Crime Advocacy	–	169,984	169,984
Phoenix Youth	–	93,761	93,761
ChiSVA	–	29,448	29,448
SOLA	–	163,449	163,449
Recovery of Justice	–	54,840	54,840
After Court Support	–	73,603	73,603
Support costs	–	447,976	447,976
	<u>10,761</u>	<u>2,559,568</u>	<u>2,570,329</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Core	5,859	1,261,729	1,267,588
Hate Crime Advocacy	–	177,274	177,274
Phoenix Youth	–	60,763	60,763
ChiSVA	–	33,977	33,977
SOLA	–	194,064	194,064
Recovery of Justice	–	54,734	54,734
After Court Support	–	78,577	78,577
Support costs	–	447,909	447,909
	<u>5,859</u>	<u>2,309,027</u>	<u>2,314,886</u>

#### 9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2024 £	Total fund 2023 £
Core	1,537,268	387,931	1,925,199	1,658,003
Hate Crime Advocacy	169,984	–	169,984	177,274
Phoenix Youth	93,761	–	93,761	60,763
ChiSVA	29,448	–	29,448	33,977
SOLA	163,449	–	163,449	194,064
Recovery of Justice	54,840	–	54,840	54,734
After Court Support	73,603	–	73,603	78,577
Governance costs	–	60,045	60,045	57,494
	<u>2,122,353</u>	<u>447,976</u>	<u>2,570,329</u>	<u>2,314,886</u>

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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#### 10. Analysis of support costs

	Analysis of support costs	Total 2024	Total 2023
	£	£	£
Premises	102,872	102,872	92,607
Communications and IT	123,501	123,501	130,882
General office	120,009	120,009	100,476
Human resources	11,912	11,912	26,599
Governance costs	60,045	60,045	56,994
Advertising	29,637	29,637	39,851
	<u>447,976</u>	<u>447,976</u>	<u>447,409</u>

#### 11. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	5,861	5,859
Operating lease rentals	<u>102,872</u>	<u>75,200</u>

#### 12. Auditors remuneration

	2024	2023
	£	£
Fees payable for the audit of the financial statements	<u>10,736</u>	<u>8,000</u>

#### 13. Staff costs

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

	2024	2023
	£	£
Wages and salaries	<u>1,724,275</u>	<u>1,629,418</u>

The average head count of employees during the year was 63 (2023: 64). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Direct Charitable	55	57
Management and administration of the charity	<u>8</u>	<u>7</u>
	<u>63</u>	<u>64</u>

The number of employees whose remuneration for the year fell within the following bands, were:

	2024	2023
	No.	No.
£60,000 to £69,999	<u>1</u>	<u>1</u>

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

---

#### 13. Staff costs *(continued)*

##### 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 £237,890 (2023:£168,659).

#### 14. 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.

Expenses reimbursed to them amounted to £190 (2023:£nil).

#### 15. Tangible fixed assets

	Long leasehold property £	Equipment £	Total £
<b>Cost</b>			
At 1 April 2023	254,640	651,237	905,877
Disposals	—	(5,328)	(5,328)
<b>At 31 March 2024</b>	<u>254,640</u>	<u>645,909</u>	<u>900,549</u>
<b>Depreciation</b>			
At 1 April 2023	254,640	639,512	894,152
Charge for the year	—	5,861	5,861
Disposals	—	(5,328)	(5,328)
<b>At 31 March 2024</b>	<u>254,640</u>	<u>640,045</u>	<u>894,685</u>
<b>Carrying amount</b>			
At 31 March 2024	<u>—</u>	<u>5,864</u>	<u>5,864</u>
At 31 March 2023	<u>—</u>	<u>11,725</u>	<u>11,725</u>

#### 16. Debtors

	2024 £	2023 £
Trade debtors	8,610	2,760
Prepayments and accrued income	389,119	130,209
Other debtors	356	—
	<u>398,085</u>	<u>132,969</u>

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

---

#### 17. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	49,304	37,477
Accruals and deferred income	99,655	44,355
Social security and other taxes	38,943	38,920
Other creditors	87,668	–
	<u>275,570</u>	<u>120,752</u>

#### 18. Deferred income

	2024	2023
	£	£
At 1 April 2023	–	70,172
Amount released to income	–	(70,172)
At 31 March 2024	<u>–</u>	<u>–</u>

#### 19. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	<u>154,525</u>	<u>22,496</u>	<u>(10,761)</u>	<u>–</u>	<u>166,260</u>

  

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
General funds	<u>121,128</u>	<u>23,224</u>	<u>(5,859)</u>	<u>16,032</u>	<u>154,525</u>

## Victim Support Northern Ireland

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

#### 19. Analysis of charitable funds *(continued)*

##### Restricted funds

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
Victims of Crime Fund	–	8,240	(8,240)	–	–
Hate Crime	14,607	184,307	(203,144)	–	(4,230)
DOJ	139,382	1,763,016	(1,870,227)	11,876	44,047
Legal Case	37,414	–	–	–	37,414
Phoenix Youth Project	1,313	148,481	(116,947)	–	32,847
ChISVA Project Income	16,157	30,232	(32,743)	(10,256)	3,390
After Court Support	22,073	69,413	(82,945)	–	8,541
IRIS	1,620	1,500	(1,500)	(1,620)	–
SOLA	–	188,807	(188,807)	–	–
Recovery CJS	3,935	53,000	(55,015)	–	1,920
DOJ Capital Grant	–	–	–	–	–
	<u>236,501</u>	<u>2,446,996</u>	<u>(2,559,568)</u>	<u>–</u>	<u>123,929</u>

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
Victims of Crime Fund	–	611	(611)	–	–
Hate Crime	–	191,881	(177,274)	–	14,607
DOJ	9,795	1,837,205	(1,707,618)	–	139,382
Legal Case	37,414	–	–	–	37,414
Phoenix Youth Project	428	61,648	(60,763)	–	1,313
ChISVA Project Income	10,635	39,499	(33,977)	–	16,157
After Court Support	29,406	69,413	(76,746)	–	22,073
IRIS	1,620	3,240	(3,240)	–	1,620
SOLA	–	192,364	(194,064)	1,700	–
Recovery CJS	4,435	54,234	(54,734)	–	3,935
DOJ Capital Grant	–	17,732	–	(17,732)	–
	<u>93,733</u>	<u>2,467,827</u>	<u>(2,309,027)</u>	<u>(16,032)</u>	<u>236,501</u>

A transfer has taken place during the year which relates to fixed asset purchases during the year, Victim Support Northern Ireland fully own the assets and there is no restriction placed on them once purchased.

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

#### 20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	5,864	–	5,864
Current assets	160,396	399,499	559,895
Creditors less than 1 year	–	(275,570)	(275,570)
<b>Net assets</b>	<b>166,260</b>	<b>123,929</b>	<b>290,189</b>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	11,725	–	11,725
Current assets	142,800	357,253	500,053
Creditors less than 1 year	–	(120,752)	(120,752)
<b>Net assets</b>	<b>154,525</b>	<b>236,501</b>	<b>391,026</b>

#### 21. Taxation

The Company is a registered charity, and as such is entitled to tax exemptions on income and profits in furtherance of the charity's primary objectives.

#### 22. Analysis of changes in net debt

	At 1 Apr 2023 £	Cash flows £	At 31 Mar 2024 £
Cash at bank and in hand	367,084	(205,274)	161,810

#### 23. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2024 £	2023 £
Not later than 1 year	75,200	75,200
Later than 1 year and not later than 5 years	108,583	183,783
	<b>183,783</b>	<b>258,983</b>

#### 24. Contingencies

A contingent liability exists to repay grants received should certain conditions not be fulfilled by the charity. In the opinion of the Trustees, the terms of the Letters of Offer have been, or will be, complied with and no liability is expected.

#### 25. Ethical standards

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

**Victim Support Northern Ireland**

Northern Ireland - Charity number 103651

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# Annual return

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COMPANY REGISTRATION NUMBER: NI020562  
CHARITY REGISTRATION NUMBER: NIC103651

**Victim Support Northern Ireland  
Company Limited by Guarantee  
Financial Statements  
31 March 2024**

Finegan Gibson Ltd  
Chartered accountants & statutory auditor  
Causeway Tower  
9 James Street South  
Belfast  
BT2 8DN

**Victim Support Northern Ireland**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 March 2024**

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# Victim Support Northern Ireland

## Company Limited by Guarantee

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

#### Year ended 31 March 2024

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The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2024.

#### Reference and administrative details

**Registered charity name** Victim Support Northern Ireland

**Charity registration number** NIC103651

**Company registration number** NI020562

**Principal office and registered office** Albany House  
73-75 Great Victoria Street  
Belfast  
BT2 7AF

#### The trustees

Niamh Kelpie  
Rachel Toner  
Laurence Cheshire (Chair)  
Barry Connolly (Resigned 27 April 2024)  
Sinead Lynch  
Eamonn McNally  
Kevin Smith  
Katrina Hinfey  
Tracy Lavery (Resigned 30 July 2024)  
Roscha McDonald  
David Docherty (Appointed 3 August 2023)  
Jan Winton (Appointed 3 August 2023)  
Shirley-Anne McFerran (Appointed 7 November 2024)  
Therese Rogan (Appointed 7 November 2024)

**Company secretary** Janice Bunting

**Auditor** Finegan Gibson Ltd  
Chartered accountants & statutory auditor  
Causeway Tower  
9 James Street South  
Belfast  
BT2 8DN

**Bankers** Ulster Bank  
91-93 University Road  
Belfast  
BT7 7FW

# Victim Support Northern Ireland

## Company Limited by Guarantee

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

#### Year ended 31 March 2024

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#### **Structure, governance and management**

The Trustees, who are also Directors for Company law purposes, present their annual report and accounts for the year ended 31 March 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Articles of Association, the Companies Act 2006 and "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 Ireland (FRS 102) (effective 1 January 2015)". The trustees have had regard to the Charity Commission for Northern Ireland's public requirement statutory guidance.

#### ***Nature of governing document and how charity is constituted.***

Victim Support NI is a company limited by guarantee with no share capital, and a registered charity. It is governed by Articles of Association.

#### ***Our Trustees***

The organisation has a voluntary Board of Trustees of no more than 12 members. The trustees are also directors of the company. Our Trustees are recruited via open advertisement and each member can serve a maximum of two consecutive four-year terms.

All trustees undergo an induction and training process to introduce them to the organisation and their legal responsibilities as a trustee. The organisation's insurance policy includes trustee indemnity cover.

During the financial year, the following Trustees joined the Board:

- David Docherty - August 2022
- Jan Winton - August 2023

#### ***Organisational structure and how Charity makes decisions***

The Board is responsible for the review of all activities, approval of budgets and future strategy. The Board meets quarterly, as do its committees: Finance, Audit, Risk and Remuneration Committee; General Purposes Committee. Additional meetings are held throughout the year on an ad hoc basis to develop the strategic plan for the year ahead.

The Chief Executive Officer, Janice Bunting, is responsible for all operational and day to day matters and works in conjunction with senior management, with regular reporting to the Board and supervision by the Chair.

#### ***Arrangements for setting pay and remuneration of key management***

The organisation's trustees are responsible for setting the pay and remuneration of senior staff. The policy is to offer adequate pay to attract and keep appropriately qualified staff to lead, manage, support, and deliver the charity's aims. The charity's vision and values are considered alongside the competencies required for the role and the overall costs incurred.

Staff retention continues to prove increasingly challenging year on year as staff, particularly at ASO level, are moving to better remunerated roles particularly in the public and private sectors. Other

# Victim Support Northern Ireland

Company Limited by Guarantee

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

Year ended 31 March 2024

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factors impacting on retention include the cost-of-living crisis; budgetary pressures/cuts and short-term funding all of which impact on the retention of staff and their wellbeing. The Board will continue to review how these challenges can be addressed.

Relationships with related parties and other charities/organisations with which Victim Support NI co-ordinates in the pursuit of its charitable objectives

Victim Support NI acts as a gateway to other support services in our efforts to ensure that victim and witness needs are fully addressed. We have put in place service level agreements and protocols with numerous voluntary and statutory organisations to assist in this process. As part of our hate crime work, we co-ordinate the hate crime advocacy service in NI, in partnership with The Rainbow Project NI, Leonard Cheshire NI and the Migrant Centre. We also partner with Women's Aid, Men's Advisory Project, and Nexus NI to deliver the Iris project.

### ***Public Benefit***

Victim Support NI exists to:

1. reduce the distress, poverty and disadvantageous effects on individuals affected by crime. The benefit that flows from this purpose is that victims feel supported and helped to cope with the impact of crime and that victims and witnesses can more effectively engage in the Criminal Justice System.
2. advance public education and awareness of issues relating to victims and witnesses. The benefit that flows from this purpose is that organisations working with victims and witnesses have increased understanding of the impact on crime on individuals and are better equipped to respond to their needs.

We evidence these benefits through on-going evaluation of feedback from service users and quarterly provision of progress against targets agreed with our funders. The beneficiaries of the charity are victims and prosecution witnesses of crime across Northern Ireland. The purpose of our charity can be categorised as 'the advancement of education' and 'the advancement of health or the saving of lives' under the Charities Act.

# Victim Support Northern Ireland

## Company Limited by Guarantee

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

Year ended 31 March 2024

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#### Objectives and activities

##### *Charitable objectives*

Victim Support NI exists to reduce harm and influence positive change for victims and witnesses in Northern Ireland. We do this through a combination of services providing support in the community, at court and outreach centres across NI.

Funding to support and help deliver our objectives is received from:

- Department of Justice
- Children in Need
- National Lottery Community Foundation
- Community Foundation NI

as well as charitable donations from the public.

Outgoing resources for the year totalled £100,837 which is attributable to its principal activities. This, combined with the time and expertise given by our wonderful volunteers, enabled us to deliver our services to victims and witnesses throughout Northern Ireland.

#### **AIMS OF THE CHARITY**

Victims and witnesses deserve a society that is equipped to support and help them if they experience or witness a crime. We pledge to work for as long as is necessary to achieve our vision of: 'a society that ensures appropriate support and information is available to people affected by crime'.

##### ***How Achievement of Aims Furthers Our Objectives.***

We help and support victims and witnesses of crime in several ways. Our community service starts with practical and emotional support for the victim shortly after the crime has occurred. Our support has a base in the Psychological First Aid model and is supplemented and reinforced by the Community Resilience Model.

We can assist with criminal injury compensation claims and appeals.

We help prepare people for the experience of going to court, and support witnesses while they are in court.

We can also help victims to prepare Victim Personal Statements after a conviction. We offer a range of specialist services to victims including:

- Hate Crime Advocacy Service (HCAS) - supporting victims of hate crime.
- Sexual Offences Legal Advisors (SOLAs) - provides free legal support to victims of serious sexual crime from report to court in respect of their rights.
- Phoenix Youth Service - supports children and young people aged 8-20 years who have suffered physical, emotional or sexual abuse in the Northern Health and Social Care Trust area.
- After Court Support - provides one-to-one therapeutic support to victims who are still experiencing trauma following the conclusion of their court case.
- CHISVA - Our child independent sexual violence advocate supports children and young people who have experienced sexual violence to have their voice and needs acknowledged and represented in the criminal justice process.

# Victim Support Northern Ireland

Company Limited by Guarantee

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

Year ended 31 March 2024

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We aim to represent the experiences and views of victims and witnesses as they go through the criminal justice process and lobby government and the criminal justice system for effective change the benefits of all victims and witnesses.

The outcome of our work is that victims and witnesses of crime in Northern Ireland will feel better informed about their rights, and more aware of the choices available to them, have more confidence in the Criminal Justice System, and feel that their voice is being heard and their experience is believed.

The services offered by Victim Support NI staff and volunteers will support people to feel less anxious and safer in court. An important aspect of the organisation's work is communication with decision makers to ensure they hear victims' voices, are better informed and take account of the needs of victims and witnesses when effecting policy change.

We also partner successfully with other agencies to ensure that we have the best available advocacy, specialist advice, and support services for our clients.

In 2023-24 our partnership continued with the IRIS project which included Women's Aid, Nexus and the Men's Advisory Project. This project, funded by the Department of Health, aims to improve the identification, referral and support available to victims of domestic and/or sexual abuse attending General Practice surgeries in the pilot areas.

## ***Our Strategy***

We continue to work towards the aims of our organisational strategy, titled 'Redress, Restore, Recover: Beyond Crime - A Victim's Journey'. This strategy is grounded in our belief that harm is caused to victims when they experience crime, and this harm must be recognised and addressed to enable victims to move on. We must ensure a more connected justice and community safety system by strengthening victim support, improving victims' sense of safety, and securing meaningful recovery outcomes for those harmed by crime. We must ensure that the needs of vulnerable victims are recognised, and that victims who fall outside of traditional definitions are not left unsupported. Technological approaches to support victims and witnesses of crime must be underpinned by policy and legislation where appropriate, to ensure consistency in practice.

Victim Support NI also believes that we must comprehensively evaluate the implementation of the Victim Charter and ensure that all victims have access to advocacy support to help them navigate the system and ensure that their needs and rights are met and understood. The key objectives of our organisation are to reduce harm and influence positive change. These aims are translated into action through the following strategic goals and objectives.

We use a balanced scorecard methodology to measure success against our corporate scorecard and report quarterly to the Board and funders on performance against conditions of grant.

## ***Volunteering***

Volunteers remain at the core of our service delivery model. In 2023-24, our volunteers delivered 10,290 direct service delivery hours supporting victim and witnesses across Northern Ireland. Recruiting and retaining sufficient levels of competent volunteers is an on-going effort for all charities and this challenge has been even more difficult in recent years. We have introduced online recruitment and training to ensure we continue to attract new volunteers to assist us in our mission.

# Victim Support Northern Ireland

## Company Limited by Guarantee

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

#### Year ended 31 March 2024

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##### Objectives and activities *(continued)*

##### SUMMARY OF MAIN ACHIEVEMENTS OVER THE LAST 12 MONTHS

Over the last 12 months (2023/24), we have continued to make significant progress in achieving our charitable purposes with; 41,495 victims referred to Victim Support NI, 10,290 volunteer hours delivered, over £4.3m compensatory awards made to victims injured as a result of violent crime, 99.8% of victims who attended court given support by Victim Support NI.

In September 2023 the new Remote Evidence Centre was officially launched by the Rt Honourable Dame Siobhan Keegan, Lady Chief Justice. Victim Support CEO Janice Bunting spoke at the launch about the benefits of the centre for victims. Client feedback collated from Remote Evidence Centres opened clearly indicates that the option of using a Remote Evidence Centre coupled with the support provided by Victim Support NI has allowed witnesses to feel safer, give better evidence and be more confident and engaged within the criminal justice system.

In October 2023, we partnered with Nexus on a workshop event aimed at gathering information of sexual violence research conducted using Northern Irish data with the aim of identifying gaps and forging productive relationships with academics working in this field. This event was well attended giving a fascinating insight into the world of academia and highlighting potential future research areas.

In January 2024, we welcomed the Department of Justice Permanent Secretary, Richard Pengelly, to our Belfast Hub. Mr Pengelly met staff from our diverse range of services. He received a strong insight into the diverse and complex needs of victims of crime as well as hearing how our tailored support helps victims on their journey of recovery from trauma.

To mark European Victims of Crime Day on February 22nd, 2024, we hosted our annual conference entitled "What Price Justice? A Costs Conundrum?" and were pleased to have Minister Long open the event. This innovative conference was attended by over 200 delegates. In addition to hearing from victims of crime, participants also heard from a range of internationally renowned speakers on topics including Safe Justice, Participatory Rights of Victims in Japanese Prosecutions, The Cost of Closure, Research into Special Measures and the Global need for victims' rights. Victim Champions from across the statutory criminal justices agencies participated in the event as well.

In terms of volunteering we continued to strengthen and build on our volunteering resources establishing, for the first time, a strong new relationship with The School of Law at Ulster University. This resulted in new volunteers joining our core services teams to support victims of crime. In March 2024, we finished the year by achieving, for the third time, the prestigious quality standard "Investing in Volunteers' Award". Marking this occasion, volunteers and staff attended an event in the Long Gallery hosted by Mrs Joanne Bunting MLA, Chair of the Justice Committee.

We continued our campaigning and lobbying efforts, responding to consultations on issues including the Draft Domestic & Sexual Abuse Strategy (2023-2030), The Executive Office Strategic Framework to end Violence Against Women and Girls and Foundational Action Plan to name but a few.

In March 2024, with support from NSPCC, and with funding from the DOJ Victim of Crime Fund, our Communications Officer designed, developed and authored a Young People & Crime booklet. In age appropriate language, 25,000 copies were distributed to every secondary level school in NI. Feedback on this booklet was extremely positive.

During the year, we joined and contributed to the newly created All Ireland Network of Sexual Violence Research (AINSVR), which is an active community of academics, policy makers and practitioners from across the island of Ireland, all working in the field of sexual violence.

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# Victim Support Northern Ireland

## Company Limited by Guarantee

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

#### Year ended 31 March 2024

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##### Objectives and activities *(continued)*

Our specialist projects continue to grow and evolve.

The Hate Crime Advocacy Service received over 1000 hate crime referrals with 76% moving through the criminal justice system and a user satisfaction rate of 85%. We continued to develop new partnerships with community and statutory agencies which has only enhanced the support we are able to offer victims of hate crime.

The Sexual Offences Legal Advisers (SOLAs) continue to experience increases in referrals. Since its launch in 2021, the service has received 2185 referrals with 873 received in 2023/24. Of those referred 80% remained engaged with and benefitted from this very unique service. Client feedback during the year reported that 94% reported that the experience with a SOLA allowed them to have a voice in the criminal justice process and 83% reported improved confidence in the criminal justice system because of this support.

Child Independent Sexual Violence Advocate (CHISVA) service which supports children and young people impacted by sexual violence received 758 direct referrals for support and provided 31 cases with personalised complex advocacy support. This year saw us launch a Chisva animation based on the inspirational concept designed by a CHISVA client. "Some Things Just Need to be Said" was launched in November 2023 and a copy sent to every secondary school in NI. Feedback was extremely positive.

Phoenix Youth provides creative therapeutic support for children and young people in the Northern Ireland Health and Social Trust who have been directly impacted by one or more of the accepted definition of Adverse Childhood Experiences (ACEs). In the past year, therapists from Phoenix supported 86 children and young people and their parents through over 570+ individual therapeutic sessions. In addition, six dedicated workshop sessions were held for parents and guardians of children and young people impacted by trauma to help equip them with the knowledge and understanding of supporting challenging trauma related behaviours.

After Court Support Service - This service focused on enabling the recovery of primarily victims of serious sexual and physical violence after court. Using an evidence based design to address trauma and build resilience, an external evaluation carried out in late 2023 found that 96% of participants reported a reduction in anxiety and increase in resilience with 80% indicating they were less likely to access NHS support as a result of the programme.

Our knowledge sharing relationship with Victim Support Europe continues to grow and evolve. Our training and development programme for staff and volunteers continues to progress. During the year we provided 3121 hours of training to staff, volunteers and external stakeholders. This equipped our staff and volunteers to maintain the highest quality standards for the victims and witnesses we serve.

The Board of Trustees acknowledges that a potential private benefit to staff, volunteers and trustees may arise from these activities through the enhancement of skills and experience which may be transferable to other settings. These enhancements are considered incidental and necessary to ensure the benefits that are provided to our service users. Victim Support NI has paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake. The effects of the Covid-19 pandemic continued to impact on the criminal justice process: there continues to be a backlog in courts and victims must often wait longer for cases to conclude.

We have adopted learning from the pandemic and continue to use a hybrid working model and provide on-line service provision. We have extended our reach to clients to include on-line chat and are looking at other methods of engagement with our clients.

# Victim Support Northern Ireland

## Company Limited by Guarantee

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

Year ended 31 March 2024

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#### Financial review

Review of financial position at the end of the reporting period

Total income for 2023-24 was £2,469,492 and resulted in net outgoing resources for the year of £100,837 of which £112,572 was restricted funds. The trustees considered this position satisfactory.

Noteworthy events that affected financial performance and financial position during the period The funding environment continues to be a challenge to the organisation allied with a rising cost of living crisis. This, combined with a lack of long-term government funding, has remained a key organisational risk throughout the year. This uncertainty has impacted on long term planning. Whilst the pandemic had a significant impact on the organisation, we were able to continue the provision of our services to clients throughout. Additional cost pressures that arose to support the move to remote working were met by savings made in other areas, particularly in travel costs. However, as costs continue to elevate this will become more challenging.

#### *Principal sources of income and how expenditure meets objectives*

The organisation receives almost 72 % of funding for its core work from the Department of Justice Victims and Witnesses Branch. Services are delivered through its community, court, and compensation services in line with the conditions of funding. Quarterly performance reports are submitted by the Board to the Department, which assesses performance against agreed outcomes and objectives. The Board and Senior Management Team meet biannually with the Department to formally review performance.

#### *Reserves policy*

Victim Support NI's Finance, Audit, Risk and Remuneration Committee and the Board have considered the reserves required by the organisation to meet its liabilities and any unforeseen and extraordinary costs. The organisation aims to have a general reserves fund equivalent to 3 months running cost (approx. £492,000) which should provide the time required to wind down the organisation in the case of closure.

At this point, the actual level of unrestricted reserve is at £166,260. Fundraising for unrestricted reserves continues to be a challenge for the organisation. This challenge has been increased due to the impact of the global pandemic on charitable giving and income generation.

We are in the process of reviewing other sources of income that may contribute to our reserve as well considering an online donations platform via Charities Aid Foundation which will facilitate public donations.

#### *Risk Management*

The Board of Trustees has a legal duty to ensure that it manages the charity's resources responsibly through the implementation of appropriate financial controls and the management of risk. The organisation's senior management team reviews the risk register monthly. These reports are reviewed by the FARR committee on a quarterly basis before approval by the full Board. This involves identifying the types of risk the organisation faces, prioritising them in terms of impact and likelihood of occurrence and identifying means of mitigating the risks. The key risks identified as high throughout the year included the lack of funding security beyond one year; impact of the pandemic on volunteer capacity levels; staff retention and skill shortage due to cost-of-living crisis; staff and volunteer well-being, and the effectiveness of our ICT system to support activities.

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# Victim Support Northern Ireland

## Company Limited by Guarantee

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

Year ended 31 March 2024

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The Board has reviewed the effectiveness of the organisation's internal financial controls and is responsible for establishing and operating control and reporting procedures designed to give reasonable, but not absolute, assurance against material misstatement and loss.

#### 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.

#### Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

#### 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 29 January 2025 and signed on behalf of the board of trustees by:



Laurence Cheshire (Chair)  
Trustee

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Victim Support Northern Ireland

Year ended 31 March 2024

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#### Opinion

We have audited the financial statements of Victim Support Northern Ireland (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, 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 FRS 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 charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- 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 auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC'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 charity'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.

#### Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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.

## **Victim Support Northern Ireland**

### **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of Victim Support Northern Ireland** *(continued)*

#### **Year ended 31 March 2024**

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In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

#### **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; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors 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.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK). Those standards require us to comply with the Financial Reporting Council's (FRC's) Ethical Standard for Auditors', in the circumstances set out in note 25 to the financial statements.

In preparing the financial statements, the trustees are responsible for assessing the charity'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 charity or to cease operations, or have no realistic alternative but to do so.

## Victim Support Northern Ireland

### Company Limited by Guarantee

## Independent Auditor's Report to the Members of Victim Support Northern Ireland *(continued)*

Year ended 31 March 2024

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### Auditor's 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 auditor's 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:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed documentation of their policies and procedures relating to:
  - identifying, evaluating and complying with laws and regulations and whether management were aware of any instances of non-compliance;
  - detecting and responding to the risks of fraud and whether management have knowledge of any actual, suspected or alleged fraud;
  - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- the matters discussed among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks in operation, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included ongoing compliance with the UK Companies Act and tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental for their ability to operate or to avoid a material penalty.

## Victim Support Northern Ireland

### Company Limited by Guarantee

### Independent Auditor's Report to the Members of Victim Support Northern Ireland *(continued)*

#### Year ended 31 March 2024

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As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### Use of our report

This report is made solely to the charity'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 charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Paul Dolan FCA (Senior Statutory Auditor)

For and on behalf of  
Finegan Gibson Ltd  
Chartered accountants & statutory auditor  
Causeway Tower  
9 James Street South  
Belfast  
BT2 8DN

29 January 2025

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## Victim Support Northern Ireland

Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

		2024		2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	5	1,041	–	1,041
Charitable activities	6	13,604	2,446,996	2,460,600
Investment income	7	7,851	–	7,851
<b>Total income</b>		<u>22,496</u>	<u>2,446,996</u>	<u>2,469,492</u>
<b>Expenditure</b>				
Expenditure on charitable activities	8,9	10,761	2,559,568	2,570,329
<b>Total expenditure</b>		<u>10,761</u>	<u>2,559,568</u>	<u>2,570,329</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>11,735</u>	<u>(112,572)</u>	<u>(100,837)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		154,525	236,501	391,026
<b>Total funds carried forward</b>		<u>166,260</u>	<u>123,929</u>	<u>290,189</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 17 to 27 form part of these financial statements.

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible fixed assets	15	5,864	11,725
<b>Current assets</b>			
Debtors	16	398,085	132,969
Cash at bank and in hand		<u>161,810</u>	<u>367,084</u>
		559,895	500,053
<b>Creditors: amounts falling due within one year</b>	17	<u>275,570</u>	<u>120,752</u>
<b>Net current assets</b>		<u>284,325</u>	<u>379,301</u>
<b>Total assets less current liabilities</b>		<u>290,189</u>	<u>391,026</u>
<b>Net assets</b>		<u>290,189</u>	<u>391,026</u>
<b>Funds of the charity</b>			
Restricted funds		123,929	236,501
Unrestricted funds		<u>166,260</u>	<u>154,525</u>
<b>Total charity funds</b>	19	<u>290,189</u>	<u>391,026</u>

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

These financial statements were approved by the board of trustees and authorised for issue on 29 January 2025, and are signed on behalf of the board by:



Laurence Cheshire (Chair)  
Trustee

The notes on pages 17 to 27 form part of these financial statements.

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Statement of Cash Flows

Year ended 31 March 2024

	2024 £	2023 £
<b>Cash flows from operating activities</b>		
Net (expenditure)/income	(100,837)	176,165
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	5,861	5,859
Other interest receivable and similar income	(7,851)	(1,751)
Interest payable and similar charges	977	881
Accrued income	(188,912)	(76,074)
<i>Changes in:</i>		
Trade and other debtors	(20,904)	33,139
Trade and other creditors	99,518	(121,162)
Cash generated from operations	(212,148)	17,057
Interest paid	(977)	(881)
Interest received	7,851	1,751
Net cash (used in)/from operating activities	(205,274)	17,927
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	—	(17,584)
Net cash used in investing activities	—	(17,584)
Net (decrease)/increase in cash and cash equivalents	(205,274)	343
Cash and cash equivalents at beginning of year	367,084	366,741
Cash and cash equivalents at end of year	161,810	367,084

The notes on pages 17 to 27 form part of these financial statements.

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 March 2024

---

#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Albany House, 73-75 Great Victoria Street, Belfast, BT2 7AF.

#### 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

##### 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

##### 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.

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

---

#### 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.

##### 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.

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

---

#### 3. Accounting policies *(continued)*

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### 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:

Long leasehold property	-	Over the remaining life of the lease
Equipment	-	33% straight line

##### 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. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### 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.

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

---

#### 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. Limited by guarantee

Victim Support Northern Ireland is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

# Victim Support Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

## 5. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
<b>Donations</b>				
Donations and Gifts	1,041	1,041	1,060	1,060
Halifax	–	–	500	500
	<u>1,041</u>	<u>1,041</u>	<u>1,560</u>	<u>1,560</u>

## 6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Victims of Crime Fund	–	8,240	8,240
Hate Crime Advocacy Income	–	184,307	184,307
DOJ	–	1,763,016	1,763,016
SOLA Income	–	188,807	188,807
CHISVA Project Income	–	30,232	30,232
Phoenix Youth Project	–	148,481	148,481
Other Income	13,604	1,500	15,104
CFNI	–	69,413	69,413
Recovery CJS	–	53,000	53,000
DOJ Capital Grant	–	–	–
	<u>13,604</u>	<u>2,446,996</u>	<u>2,460,600</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Victims of Crime Fund	–	611	611
Hate Crime Advocacy Income	–	191,881	191,881
DOJ	–	1,837,205	1,837,205
SOLA Income	–	192,364	192,364
CHISVA Project Income	–	39,499	39,499
Phoenix Youth Project	–	61,648	61,648
Other Income	19,913	3,240	23,153
CFNI	–	69,413	69,413
Recovery CJS	–	54,234	54,234
DOJ Capital Grant	–	17,732	17,732
	<u>19,913</u>	<u>2,467,827</u>	<u>2,487,740</u>

## 7. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	<u>7,851</u>	<u>7,851</u>	<u>1,751</u>	<u>1,751</u>

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

#### 8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Core	10,761	1,526,507	1,537,268
Hate Crime Advocacy	–	169,984	169,984
Phoenix Youth	–	93,761	93,761
ChiSVA	–	29,448	29,448
SOLA	–	163,449	163,449
Recovery of Justice	–	54,840	54,840
After Court Support	–	73,603	73,603
Support costs	–	447,976	447,976
	<u>10,761</u>	<u>2,559,568</u>	<u>2,570,329</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Core	5,859	1,261,729	1,267,588
Hate Crime Advocacy	–	177,274	177,274
Phoenix Youth	–	60,763	60,763
ChiSVA	–	33,977	33,977
SOLA	–	194,064	194,064
Recovery of Justice	–	54,734	54,734
After Court Support	–	78,577	78,577
Support costs	–	447,909	447,909
	<u>5,859</u>	<u>2,309,027</u>	<u>2,314,886</u>

#### 9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2024 £	Total fund 2023 £
Core	1,537,268	387,931	1,925,199	1,658,003
Hate Crime Advocacy	169,984	–	169,984	177,274
Phoenix Youth	93,761	–	93,761	60,763
ChiSVA	29,448	–	29,448	33,977
SOLA	163,449	–	163,449	194,064
Recovery of Justice	54,840	–	54,840	54,734
After Court Support	73,603	–	73,603	78,577
Governance costs	–	60,045	60,045	57,494
	<u>2,122,353</u>	<u>447,976</u>	<u>2,570,329</u>	<u>2,314,886</u>

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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#### 10. Analysis of support costs

	Analysis of support costs	Total 2024	Total 2023
	£	£	£
Premises	102,872	102,872	92,607
Communications and IT	123,501	123,501	130,882
General office	120,009	120,009	100,476
Human resources	11,912	11,912	26,599
Governance costs	60,045	60,045	56,994
Advertising	29,637	29,637	39,851
	<u>447,976</u>	<u>447,976</u>	<u>447,409</u>

#### 11. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	5,861	5,859
Operating lease rentals	<u>102,872</u>	<u>75,200</u>

#### 12. Auditors remuneration

	2024	2023
	£	£
Fees payable for the audit of the financial statements	<u>10,736</u>	<u>8,000</u>

#### 13. Staff costs

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

	2024	2023
	£	£
Wages and salaries	<u>1,724,275</u>	<u>1,629,418</u>

The average head count of employees during the year was 63 (2023: 64). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Direct Charitable	55	57
Management and administration of the charity	<u>8</u>	<u>7</u>
	<u>63</u>	<u>64</u>

The number of employees whose remuneration for the year fell within the following bands, were:

	2024	2023
	No.	No.
£60,000 to £69,999	<u>1</u>	<u>1</u>

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

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#### 13. Staff costs *(continued)*

##### 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 £237,890 (2023:£168,659).

#### 14. 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.

Expenses reimbursed to them amounted to £190 (2023:£nil).

#### 15. Tangible fixed assets

	Long leasehold property £	Equipment £	Total £
<b>Cost</b>			
At 1 April 2023	254,640	651,237	905,877
Disposals	—	(5,328)	(5,328)
<b>At 31 March 2024</b>	<b>254,640</b>	<b>645,909</b>	<b>900,549</b>
<b>Depreciation</b>			
At 1 April 2023	254,640	639,512	894,152
Charge for the year	—	5,861	5,861
Disposals	—	(5,328)	(5,328)
<b>At 31 March 2024</b>	<b>254,640</b>	<b>640,045</b>	<b>894,685</b>
<b>Carrying amount</b>			
At 31 March 2024	—	5,864	5,864
At 31 March 2023	—	11,725	11,725

#### 16. Debtors

	2024 £	2023 £
Trade debtors	8,610	2,760
Prepayments and accrued income	389,119	130,209
Other debtors	356	—
	<b>398,085</b>	<b>132,969</b>

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

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#### 17. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	49,304	37,477
Accruals and deferred income	99,655	44,355
Social security and other taxes	38,943	38,920
Other creditors	87,668	–
	<u>275,570</u>	<u>120,752</u>

#### 18. Deferred income

	2024	2023
	£	£
At 1 April 2023	–	70,172
Amount released to income	–	(70,172)
At 31 March 2024	<u>–</u>	<u>–</u>

#### 19. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	<u>154,525</u>	<u>22,496</u>	<u>(10,761)</u>	<u>–</u>	<u>166,260</u>

  

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
General funds	<u>121,128</u>	<u>23,224</u>	<u>(5,859)</u>	<u>16,032</u>	<u>154,525</u>

## Victim Support Northern Ireland

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

#### 19. Analysis of charitable funds *(continued)*

##### Restricted funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Victims of Crime Fund	–	8,240	(8,240)	–	–
Hate Crime	14,607	184,307	(203,144)	–	(4,230)
DOJ	139,382	1,763,016	(1,870,227)	11,876	44,047
Legal Case	37,414	–	–	–	37,414
Phoenix Youth Project	1,313	148,481	(116,947)	–	32,847
ChISVA Project Income	16,157	30,232	(32,743)	(10,256)	3,390
After Court Support	22,073	69,413	(82,945)	–	8,541
IRIS	1,620	1,500	(1,500)	(1,620)	–
SOLA	–	188,807	(188,807)	–	–
Recovery CJS	3,935	53,000	(55,015)	–	1,920
DOJ Capital Grant	–	–	–	–	–
	<u>236,501</u>	<u>2,446,996</u>	<u>(2,559,568)</u>	<u>–</u>	<u>123,929</u>

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Victims of Crime Fund	–	611	(611)	–	–
Hate Crime	–	191,881	(177,274)	–	14,607
DOJ	9,795	1,837,205	(1,707,618)	–	139,382
Legal Case	37,414	–	–	–	37,414
Phoenix Youth Project	428	61,648	(60,763)	–	1,313
ChISVA Project Income	10,635	39,499	(33,977)	–	16,157
After Court Support	29,406	69,413	(76,746)	–	22,073
IRIS	1,620	3,240	(3,240)	–	1,620
SOLA	–	192,364	(194,064)	1,700	–
Recovery CJS	4,435	54,234	(54,734)	–	3,935
DOJ Capital Grant	–	17,732	–	(17,732)	–
	<u>93,733</u>	<u>2,467,827</u>	<u>(2,309,027)</u>	<u>(16,032)</u>	<u>236,501</u>

A transfer has taken place during the year which relates to fixed asset purchases during the year, Victim Support Northern Ireland fully own the assets and there is no restriction placed on them once purchased.

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

#### 20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	5,864	–	5,864
Current assets	160,396	399,499	559,895
Creditors less than 1 year	–	(275,570)	(275,570)
<b>Net assets</b>	<b>166,260</b>	<b>123,929</b>	<b>290,189</b>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	11,725	–	11,725
Current assets	142,800	357,253	500,053
Creditors less than 1 year	–	(120,752)	(120,752)
<b>Net assets</b>	<b>154,525</b>	<b>236,501</b>	<b>391,026</b>

#### 21. Taxation

The Company is a registered charity, and as such is entitled to tax exemptions on income and profits in furtherance of the charity's primary objectives.

#### 22. Analysis of changes in net debt

	At 1 Apr 2023 £	Cash flows £	At 31 Mar 2024 £
Cash at bank and in hand	367,084	(205,274)	161,810

#### 23. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2024 £	2023 £
Not later than 1 year	75,200	75,200
Later than 1 year and not later than 5 years	108,583	183,783
	<b>183,783</b>	<b>258,983</b>

#### 24. Contingencies

A contingent liability exists to repay grants received should certain conditions not be fulfilled by the charity. In the opinion of the Trustees, the terms of the Letters of Offer have been, or will be, complied with and no liability is expected.

#### 25. Ethical standards

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

**Victim Support Northern Ireland**

Northern Ireland - Charity number 103651

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# Accounts

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COMPANY REGISTRATION NUMBER: NI020562  
CHARITY REGISTRATION NUMBER: NIC103651

**Victim Support Northern Ireland  
Company Limited by Guarantee  
Financial Statements  
31 March 2023**

Finegan Gibson Ltd  
Chartered accountants & statutory auditor  
Causeway Tower  
9 James Street South  
Belfast  
BT2 8DN

# **Victim Support Northern Ireland**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 March 2023**

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# Victim Support Northern Ireland

## Company Limited by Guarantee

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

#### Year ended 31 March 2023

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The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2023.

#### Reference and administrative details

**Registered charity name** Victim Support Northern Ireland

**Charity registration number** NIC103651

**Company registration number** NI020562

**Principal office and registered office** Albany House  
73-75 Great Victoria Street  
Belfast  
BT2 7AF

#### The trustees

Niamh Kelpie  
Rachel Toner  
Rhyannon Blythe (Resigned 23 March 2023)  
Laurence Cheshire (Chair)  
Barry Connolly  
Sinead Lynch  
Eamonn McNally  
Kevin Smith  
Katrina Hinfey  
Tracy Lavery  
Sheena Mahaffey (Resigned 30 March 2023)  
Roscha McDonald (Appointed 11 August 2022)  
Davd Docherty (Appointed 3 August 2023)  
Jan Winton (Appointed 3 August 2023)

**Company secretary** Janice Bunting

**Auditor** Finegan Gibson Ltd  
Chartered accountants & statutory auditor  
Causeway Tower  
9 James Street South  
Belfast  
BT2 8DN

**Bankers** Ulster Bank  
91-93 University Road  
Belfast  
BT7 7FW

# Victim Support Northern Ireland

## Company Limited by Guarantee

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

#### Year ended 31 March 2023

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#### **Structure, governance and management**

The Trustees, who are also Directors for Company law purposes, present their annual report and accounts for the year ended 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Articles of Association, the Companies Act 2006 and "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 Ireland (FRS 102) (effective 1 January 2015)". The trustees have had regard to the Charity Commission for Northern Ireland's public requirement statutory guidance and have given particular consideration to the Charities SORP report titled 'Implications of COVID-19 control measures and charity financial reporting' published 23 March 2020.

#### **Nature of governing document and how charity is constituted.**

Victim Support NI is a company limited by guarantee with no share capital, and a registered charity. It is governed by Articles of Association.

#### ***Our Trustees***

The organisation has a voluntary Board of Trustees of no more than 12 members. The trustees are also directors of the company. Our Trustees are recruited via open advertisement and each member can serve a maximum of two consecutive four-year terms. All trustees undergo an induction and training process to introduce them to the organisation and their legal responsibilities as a trustee. The organisation's insurance policy includes trustee indemnity cover.

During the financial year, the following Trustee joined the Board

- Rosha McDonald - August 2022

In March 2023, the following Trustees resigned from the Board

- Rhyannon Blythe
- Sheena Mahaffey

#### ***Organisational structure and how Charity makes decisions***

The Board is responsible for the review of all activities, approval of budgets and future strategy. The Board meets quarterly, as do its committees: Finance, Audit, Risk and Remuneration Committee; General Purposes Committee. Additional meetings are held throughout the year on an ad hoc basis to develop the strategic plan for the year ahead.

The Chief Executive Officer, Janice Bunting, is responsible for all operational and day to day matters and works in conjunction with senior management, with regular reporting to the Board and supervision by the Chair.

# Victim Support Northern Ireland

## Company Limited by Guarantee

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

Year ended 31 March 2023

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#### ***Arrangements for setting pay and remuneration of key management***

The organisation's trustees are responsible for setting the pay and remuneration of senior staff. The policy is to offer adequate pay to attract and keep appropriately qualified staff to lead, manage, support, and deliver the charity's aims. The charity's vision and values are considered alongside the competencies required for the role and the overall costs incurred.

Staff retention continues to prove increasingly challenging year on year as staff, particularly at ASO level, are moving to better remunerated roles particularly in the public and private sectors. Other factors impacting on retention include the cost-of-living crisis; budgetary pressures/cuts and short-term funding all of which impact on the retention of staff and their wellbeing. The Board will continue to review how these challenges can be addressed.

Relationships with related parties and other charities/organisations with which Victim Support NI co-ordinates in the pursuit of its charitable objectives

Victim Support NI acts as a gateway to other support services in our efforts to ensure that victim and witness needs are fully addressed. We have put in place service level agreements and protocols with numerous voluntary and statutory organisations to assist in this process. As part of our hate crime work, we co-ordinate the hate crime advocacy service in NI, in partnership with The Rainbow Project NI, Leonard Cheshire NI and the Migrant Centre. We also partner with Women's Aid, Men's Advisory Project, and Nexus NI to deliver the Iris project.

#### ***Public Benefit***

Victim Support NI exists to:

1. reduce the distress, poverty and disadvantageous effects on individuals affected by crime. The benefit that flows from this purpose is that victims feel supported and helped to cope with the impact of crime and that victims and witnesses can more effectively engage in the Criminal Justice System.
2. advance public education and awareness of issues relating to victims and witnesses. The benefit that flows from this purpose is that organisations working with victims and witnesses have increased understanding of the impact on crime on individuals and are better equipped to respond to their needs.

We evidence these benefits through on-going evaluation of feedback from service users and quarterly provision of progress against targets agreed with our funders. The beneficiaries of the charity are victims and prosecution witnesses of crime across Northern Ireland. The purpose of our charity can be categorised as 'the advancement of education' and 'the advancement of health or the saving of lives' under the Charities Act.

# Victim Support Northern Ireland

## Company Limited by Guarantee

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

#### Year ended 31 March 2023

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#### Objectives and activities

##### Charitable objectives

Victim Support NI exists to reduce harm and influence positive change for victims and witnesses in Northern Ireland. We do this through a combination of services providing support in the community, at court and outreach centres across NI.

Funding to support and help deliver our objectives is received from:

- Department of Justice
- Children in Need
- National Lottery Community Foundation
- Community Foundation NI

as well as charitable donations from the public.

Incoming resources for the year totalled £2,491,051 which is attributable to its principal activities. This, combined with the time and expertise given by our wonderful volunteers, enabled us to deliver our services to victims and witnesses throughout Northern Ireland.

#### Aims of the Charity

Victims and witnesses deserve a society that is equipped to support and help them if they experience or witness a crime. We pledge to work for as long as is necessary to achieve our vision of: 'a society that ensures appropriate support and information is available to people affected by crime'. How Achievement of Aims Furthers Our Objectives

We help and support victims and witnesses of crime in several ways. Our community service starts with practical and emotional support for the victim shortly after the crime has occurred. Our support has a base in the Psychological First Aid model and is supplemented and reinforced by the recent introduction of the Community Resilience Model. We can assist with criminal injury compensation claims and appeals.

We help prepare people for the experience of going to court, and support witnesses while they are in court. We can also help victims to prepare Victim Personal Statements after a conviction.

We offer a range of specialist services to victims including:

- Hate Crime Advocacy Service (HCAS) - supporting victims of hate crime.
- Sexual Offences Legal Advisors (SOLAs) - provides free legal support to victims of serious sexual crime from report to court in respect of their rights. "
- Phoenix Youth Service - supports children and young people aged 8-20 years who have suffered physical, emotional or sexual abuse in the Northern Health and Social Care Trust area. "
- After Court Support - provides one-to-one therapeutic support to victims who are still experiencing trauma following the conclusion of their court case.
- CHISVA - Our child independent sexual violence advocate supports children and young people who have experienced sexual violence to have their voice and needs acknowledged and represented in the criminal justice process.

We aim to represent the experiences and views of victims and witnesses as they go through the criminal justice process and lobby government and the criminal justice system for effective change for

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# Victim Support Northern Ireland

## Company Limited by Guarantee

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

#### Year ended 31 March 2023

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the benefits of all victims and witnesses.

#### **Outcome of Our Work**

The outcome of our work is that victims and witnesses of crime in Northern Ireland will feel better informed about their rights, and more aware of the choices available to them, have more confidence in the Criminal Justice System, and feel that their voice is being heard and their experience is believed.

The services offered by Victim Support NI staff and volunteers will support people to feel less anxious and safer in court. An important aspect of the organisation's work is communication with decision makers to ensure they hear victims' voices, are better informed and take account of the needs of victims and witnesses when effecting policy change.

We also partner successfully with other agencies to ensure that we have the best available advocacy, specialist advice, and support services for our clients.

In 2022-23 our partnership continued with the IRIS project which included Women's Aid, Nexus and the Men's Advisory Project. This project, funded by the Department of Health, aims to improve the identification, referral and support available to victims of domestic and/or sexual abuse attending General Practice surgeries in the pilot areas.

#### ***Our Strategy***

We continue to work towards the aims of our organisational strategy, titled 'Redress, Restore, Recover: Beyond Crime - A Victim's Journey'. This strategy is grounded in our belief that harm is caused to victims when they experience crime, and this harm must be recognised and addressed to enable victims to move on. We must ensure a more connected justice and community safety system by strengthening victim support, improving victims' sense of safety, and securing meaningful recovery outcomes for those harmed by crime. We must ensure that the needs of vulnerable victims are recognised, and that victims who fall outside of traditional definitions are not left unsupported. Technological approaches to support victims and witnesses of crime must be underpinned by policy and legislation where appropriate, to ensure consistency in practice.

Victim Support NI also believes that we must comprehensively evaluate the implementation of the Victim Charter and ensure that all victims have access to advocacy support to help them navigate the system and ensure that their needs and rights are met and understood. The key objectives of our organisation are to reduce harm and influence positive change. These aims are translated into action through the following strategic goals and objectives

# Victim Support Northern Ireland

Company Limited by Guarantee

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

Year ended 31 March 2023

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## Objectives and activities *(continued)*

<b>STRATEGIC GOAL</b>	<b>Strategic Objective</b>
<p><b>Support, Recovery &amp; Restoration:</b> Victims and witnesses feel safe, supported, and have improved health and well-being following crime</p>	<p>To achieve this, we will:</p> <ul style="list-style-type: none"><li>• Enhance our client support model to improve the well-being and recovery outcomes of our users through the application of the Community Resilience Model®</li><li>• Consolidate and strengthen the resourcing of our services through effective volunteer recruitment and retention practices and strategic workplace planning. Expand our emotional support model to include telephone, online support, and other technological platforms.</li><li>• Support the development of new advocacy and support services to address the unmet needs of victims.</li><li>• Diversify our emotional support models to support and address the needs of young victims of crime.</li><li>• Review and implement appropriate recommendations from the Criminal Justice Inspection report on victims and witnesses and play an active role in the fulfilment of agreed outcomes.</li></ul>
<p><b>Voice of the Victim:</b> The experiences and needs of victims and witnesses have shaped organisational practice, policy and legislative change resulting in demonstrable improvements for people affected by crime</p>	<ul style="list-style-type: none"><li>• Capture the experiences of victims and witnesses of crime through client feedback and focus groups focused on their experience and the application of victims' rights. Present this evidence to all-party groups, at victim and witness forums, through consultation responses and via appropriate media forums.</li><li>• Continue to champion the needs and rights of victims in our engagements with the development of adult restorative justice strategy.</li><li>• Highlight the responsibility of the Justice and Health and Social Care sectors to meet the integrated recovery needs of victims of crime through appropriate government forums.</li><li>• Continue to champion the needs and rights of victims and witnesses as the system implements key recommendations to improve our justice.</li><li>• Continue to advocate for a needs-based assessment and support model for victims of crime which addresses the individual needs of victims as they progress through their recovery journey.</li></ul>

# Victim Support Northern Ireland

Company Limited by Guarantee

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

Year ended 31 March 2023

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**Objectives and activities** *(continued)*

<p><b>Innovation and Growth:</b> Victim Support NI is a reputable, resilient, and adaptable organisation, providing innovative and sustainable solutions to address the impact of crime</p>	<ul style="list-style-type: none"><li>• Diversify our funding streams to ensure the sustainability of Victim Support NI and its role in providing support to victims and witnesses of crime.</li><li>• Develop and implement a Health and Wellbeing Strategy to nurture the development and wellbeing of our people ensuring a working environment where they feel valued, supported, and motivated to deliver against our stated purpose.</li><li>• Introduce a new case management system which maintains our security requirements and increases our ability to evidence our support to victims and achieved outcomes.</li><li>• Maintain effective reporting and accountability mechanisms to ensure effective governance and demonstrate compliance with our legal and funding obligations.</li><li>• Establish a victims' lobby group to identify the views of victims of crime about the purpose of our justice system and their needs from the process.</li></ul>
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We use a balanced scorecard methodology to measure success against our corporate scorecard and report quarterly to the Board and funders on performance against conditions of grant.

**Volunteering**

Volunteers remain at the core of our service delivery model. In 2022-23, our volunteers delivered 10,995 direct service delivery hours supporting victim and witnesses across Northern Ireland. Recruiting and retaining sufficient levels of competent volunteers is an on-going effort for all charities and this challenge has been even more difficult in recent years. We have introduced online recruitment and training to ensure we continue to attract new volunteers to assist us in our mission.

# Victim Support Northern Ireland

## Company Limited by Guarantee

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

Year ended 31 March 2023

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#### Achievements and performance

##### SUMMARY OF MAIN ACHIEVEMENTS OVER THE LAST 12 MONTHS

- Over the last 12 months, we have continued to make significant progress in achieving our charitable purposes. To mark European Victims of Crime Day on February 22nd, 2023, we hosted a conference entitled "What's Next for Victim's Rights?". This innovative conference was attended by participants from across the criminal justice/legal and educational sectors. Participants heard from internationally renowned speakers and victims from NI on a range of topics including the participatory rights of victims, the right to a trauma informed practice, the right to redress and privacy rights.
- Following on from the publication of our "Bearing Witness" report which observed sexual violence trials in 2018/19, we commissioned updated research to examine the extent, since that initial publication, of the changes which have been made in handling sexual offence cases in the Court. This research, more limited in scope than the previous research, concluded that whilst noting areas of good practice, we are still primarily observing some of the same types of behaviours identified in the original report. This is disappointing and we will continue to monitor this.
- We continued our campaigning and lobbying efforts, responding to numerous consultations on issues such as Live Links for NI Courts & Tribunal Hearings, Minimum Age of Criminal Responsibility, Modern Slavery & Human Trafficking, PPS Policy for Prosecuting Cases of Domestic Abuse, PPS Policy for Prosecuting Sexual Offences and Probation Board for NI Corporate Planning 2023-26.
- We participated in The Executive Office events on Ending Violence Against Women & Girls as well as contributing to Criminal Justice Inspections on Older People, the Care & Treatment of Witnesses and File Quality. We supported the Department of Justice in respect of groundbreaking legislation relating to the Section 28 Domestic Abuse Bill waiver for Legal Aid.
- Victim Support NI was pleased to attend the United Nations Day for the Elimination of Violence Against Women event at Buckingham Palace, following an invitation from its host, the Queen Consort.
- This year saw the creation of NI's first Victim of Crime Commissioner Designate. Victim Support NI are key participants in the Commissioner Designate's Advisory Panels on All Crime, Hate Crime and Sexual & Domestic Violence.
- In March, for the second year, we hosted a delegation of Japanese Prosecutors who visited NI to learn more about our criminal justice process and victim support systems. The Prosecutors shared details of how victims within the Japanese legal system are entitled to their own legal representation at Court.
- 22/23 was the inaugural year of the Hate Crime Advocacy Service which we deliver in consortium with Migrant Centre NI, The Rainbow Project, and Leonard Cheshire in Northern Ireland. This is a 3-5 years' service funded by the Police Service NI and the Department of Justice. In this the first year, the service received 969 hate crime referrals and successfully supported 719 victims through their criminal justice journey. Just over 89% of victims expressed satisfaction with the service whilst 90% would recommend the service to family and friends.
- The SOLA service continued to grow. This is a unique service which allows victims of sexual violence to engage with free legal professionals for advice on consent and article 8 rights. The

# Victim Support Northern Ireland

## Company Limited by Guarantee

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

#### Year ended 31 March 2023

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service received 936 referrals during the financial year. Of those, 86% remain engaged with the SOLA service throughout their criminal justice journey. Of those supported, 75% reported improved confidence in the criminal justice system due to the support they received from a SOLA.

- Our CHISVA service helps young people understand and access their criminal justice rights and enables them to have their voices heard. The service received 498 direct referrals for support with 92% of those engaging reporting that the service helped them feel safer.
- The After Court Support service continued to establish itself to help vulnerable victims move forward with their lives following the impact and trauma of serious crimes.
- The Phoenix Youth Service directly provided long-term creative therapeutic support to 37 children and young people over a year long period. These young people were referred to the service by the Northern Health & Social Care Trust, Social Services, other charities and through self-referrals. Support is delivered by our creative therapists via regular sessions for up to one year. This therapeutic support helped clients to better cope and move beyond the aggressive related trauma they had all experienced.
- Our knowledge sharing relationship with Victim Support Europe continues and we supported representatives from Victim Support Estonia and Victim Support Sweden in respect of their victim's journey and community resilience training.
- We developed our own Restorative Justice Training programme delivering this training to over 68 participants from a range of criminal justice agencies and organisations.
- We evolved our CORE training for staff and volunteers in respect of online training modules. We worked in partnership with Victim Support Europe to develop an effective training platform easily accessible to all staff.

Our staff and volunteers are experts in their fields, and we work hard to make sure accredited training is made available throughout the year to those who wish to further their skills.

During the year we provided 2,128 hours of training to our staff and volunteers. This has equipped our staff and volunteers to maintain the highest quality standards for the victims and witnesses we serve.

We also provide training to our Board regarding their governance and legal responsibilities.

The Board of Trustees acknowledges that a potential private benefit to staff, volunteers and trustees may arise from these activities through the enhancement of skills and experience which may be transferable to other settings. These enhancements are considered incidental and necessary to ensure the benefits that are provided to our service users.

Victim Support NI has paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

The effects of the Covid-19 pandemic continued to impact on the criminal justice process: there continues to be a backlog in courts and victims must often wait longer for cases to conclude.

We have adopted learning from the pandemic and continue to use a hybrid working model and provide online service provision. We have extended our reach to clients to include online chat and this is growing in popularity.

# Victim Support Northern Ireland

## Company Limited by Guarantee

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

Year ended 31 March 2023

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#### OUR IMPACT

- 43,211 victims referred to Victim Support NI Community Service
- 100% of eligible referrals offered support within 5 days.
- 99% of witnesses referred to us before their trial were given support.
- 4,746 pre-trial court familiarisation visits given to witnesses ahead of their trial.
- 1,400 victims assisted to apply for criminal injuries compensation.
- £3,3410,069 in criminal injury compensation awarded to victims injured through crime.
- 280 victims helped to have their voices heard by Courts through victim personal statements.
- 10,995 volunteer hours donated by over 150 volunteers.

#### **What our Clients tell us about the support we provide and its impact on them**

*"Victim Support have been there, supported me, listened and helped lift me up. I cannot thank you enough for all you have done."*

*"The team supported my best friends and myself during a trial, which was the worst time in our lives."*

*"We really appreciated the kindness of the team during this time. The people in your organisation are amazing and deserve all the good things in life. We could never repay what they helped us through and the support they gave."*

*"Thank you for your support it means a lot, thank you for believing me and thank you for making me feel like a human."*

*"I am truly grateful for all your help. I am overwhelmed by the help and support I have received from all involved in my case."*

*"I did not have the strength to fight to get my voice heard, you have done this for me and I am so thankful. After all these years I can finally see some light at the end of the tunnel."*

*"My sessions with Victim Support NI have given me strength, they have allowed me to find me again."*

The on-going provision of grant on a year-by-year basis from our main funder continues to create long-term funding uncertainty. The Board of Trustees has sought to mitigate this risk through planning and close engagement with the Department of Justice.

The charity is grateful to our many service delivery partner organisations and our Civil Service colleagues in the Department of Justice for their ongoing support.

# Victim Support Northern Ireland

## Company Limited by Guarantee

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

#### Year ended 31 March 2023

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##### **Financial review**

Total income for 2022-23 was £2,491,051 and resulted in net incoming resources for the year of £176,165 of which £158,800 was restricted funds. The trustees considered this position satisfactory.

Noteworthy events that affected financial performance and financial position during the period The funding environment continues to be a challenge to the organisation allied with a rising cost of living crisis. This, combined with a lack of long-term government funding, has remained a key organisational risk throughout the year. This uncertainty has impacted on long term planning. Whilst the pandemic had a significant impact on the organisation, we were able to continue the provision of our services to clients throughout. Additional cost pressures that arose to support the move to remote working were met by savings made in other areas, particularly in travel costs. However, as costs continue to elevate this will become more challenging.

##### ***Principal sources of income and how expenditure meets objectives***

The organisation receives almost 74 % of funding for its core work from the Department of Justice Victims and Witnesses Branch. Services are delivered through its community, court, and compensation services in line with the conditions of funding. Quarterly performance reports are submitted by the Board to the Department, which assesses performance against agreed outcomes and objectives. The Board and Senior Management Team meet biannually with the Department to formally review performance

##### ***Reserves policy***

Victim Support NI's Finance, Audit, Risk and Remuneration Committee and the Board have considered the reserves required by the organisation to meet its liabilities and any unforeseen and extraordinary costs. The organisation aims to have a general reserves fund equivalent to 3 months running cost (approx. £578,000 which should provide the time required to wind down the organisation in the case of closure.

At this point, the actual level of unrestricted reserve is at 154,525. Fundraising for unrestricted reserves continues to be a challenge for the organisation. This challenge has been increased due to the impact of the global pandemic on charitable giving and income generation.

We are in the process of reviewing other sources of income that may contribute to our reserve as well considering an online donations platform via Charities Aid Foundation which will facilitate public donations.

##### ***Risk Management***

The Board of Trustees has a legal duty to ensure that it manages the charity's resources responsibly through the implementation of appropriate financial controls and the management of risk. The organisation's senior management team reviews the risk register monthly. These reports are reviewed by the FARR committee on a quarterly basis before approval by the full Board. This involves identifying the types of risk the organisation faces, prioritising them in terms of impact and likelihood of occurrence and identifying means of mitigating the risks. The key risks identified as high throughout the year included the lack of funding security beyond one year; impact of the pandemic on volunteer capacity levels; staff retention and skill shortage due to cost-of-living crisis; staff and volunteer well-being, and the effectiveness of our ICT system to support activities.

The Board has reviewed the effectiveness of the organisation's internal financial controls and is responsible for establishing and operating control and reporting procedures designed to give reasonable, but not absolute, assurance against material misstatement and loss.

# Victim Support Northern Ireland

## Company Limited by Guarantee

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

Year ended 31 March 2023

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#### 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.

#### Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

#### 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 4 December 2023 and signed on behalf of the board of trustees by:



Laurence Cheshire (Chair)  
Trustee

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Victim Support Northern Ireland

Year ended 31 March 2023

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#### Opinion

We have audited the financial statements of Victim Support Northern Ireland (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, 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 FRS 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 charity's affairs as at 31 March 2023 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;
- 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 auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC'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 charity'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.

# **Victim Support Northern Ireland**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of Victim Support Northern Ireland** *(continued)*

**Year ended 31 March 2023**

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#### **Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

#### **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; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

# **Victim Support Northern Ireland**

**Company Limited by Guarantee**

## **Independent Auditor's Report to the Members of Victim Support Northern Ireland** *(continued)*

**Year ended 31 March 2023**

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### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Victim Support Northern Ireland *(continued)*

Year ended 31 March 2023

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#### Auditor's 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 auditor's 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:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed documentation of their policies and procedures relating to:
  - identifying, evaluating and complying with laws and regulations and whether management were aware of any instances of non-compliance;
  - detecting and responding to the risks of fraud and whether management have knowledge of any actual, suspected or alleged fraud;
  - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- the matters discussed among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks in operation, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included ongoing compliance with the UK Companies Act and tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental for their ability to operate or to avoid a material penalty.

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Victim Support Northern Ireland *(continued)*

#### Year ended 31 March 2023

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As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Victim Support Northern Ireland *(continued)*

**Year ended 31 March 2023**

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We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### **Use of our report**

This report is made solely to the charity'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 charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Paul Dolan FCA (Senior Statutory Auditor)

For and on behalf of  
Finegan Gibson Ltd  
Chartered accountants & statutory auditor  
Causeway Tower  
9 James Street South  
Belfast  
BT2 8DN

4 December 2023

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		2023	2023		2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	1,560	–	1,560	65
Charitable activities	6	19,913	2,467,827	2,487,740	2,296,398
Investment income	7	1,751	–	1,751	24
<b>Total income</b>		<u>23,224</u>	<u>2,467,827</u>	<u>2,491,051</u>	<u>2,296,487</u>
<b>Expenditure</b>					
Expenditure on charitable activities	8,9	5,859	2,309,027	2,314,886	2,269,339
<b>Total expenditure</b>		<u>5,859</u>	<u>2,309,027</u>	<u>2,314,886</u>	<u>2,269,339</u>
<b>Net income</b>		<u>17,365</u>	<u>158,800</u>	<u>176,165</u>	<u>27,148</u>
Transfers between funds		16,032	(16,032)	–	–
<b>Net movement in funds</b>		<u>33,397</u>	<u>142,768</u>	<u>176,165</u>	<u>27,148</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		121,128	93,733	214,861	187,713
<b>Total funds carried forward</b>		<u>154,525</u>	<u>236,501</u>	<u>391,026</u>	<u>214,861</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 22 to 33 form part of these financial statements.

# Victim Support Northern Ireland

Company Limited by Guarantee

## Statement of Financial Position

31 March 2023

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	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible fixed assets	15	11,725	–
<b>Current assets</b>			
Debtors	16	132,969	116,898
Cash at bank and in hand		367,084	366,741
		500,053	483,639
<b>Creditors: amounts falling due within one year</b>	17	120,752	268,778
<b>Net current assets</b>		379,301	214,861
<b>Total assets less current liabilities</b>		391,026	214,861
<b>Net assets</b>		391,026	214,861
<b>Funds of the charity</b>			
Restricted funds		236,501	93,733
Unrestricted funds		154,525	121,128
<b>Total charity funds</b>	19	391,026	214,861

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

These financial statements were approved by the board of trustees and authorised for issue on 4 December 2023, and are signed on behalf of the board by:



Laurence Cheshire (Chair)  
Trustee

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The notes on pages 22 to 33 form part of these financial statements.

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Statement of Cash Flows

Year ended 31 March 2023

	2023 £	2022 £
<b>Cash flows from operating activities</b>		
Net income	176,165	27,148
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	5,859	2,042
Other interest receivable and similar income	(1,751)	(24)
Interest payable and similar charges	881	805
Accrued (income)/expenses	(76,074)	3,201
<i>Changes in:</i>		
Trade and other debtors	33,139	(34,630)
Trade and other creditors	(121,162)	(36,106)
Cash generated from operations	17,057	(37,564)
Interest paid	(881)	(805)
Interest received	1,751	24
Net cash from/(used in) operating activities	<u>17,927</u>	<u>(38,345)</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	(17,584)	–
Net cash used in investing activities	<u>(17,584)</u>	<u>–</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	343	(38,345)
<b>Cash and cash equivalents at beginning of year</b>	<u>366,741</u>	<u>405,086</u>
<b>Cash and cash equivalents at end of year</b>	<u>367,084</u>	<u>366,741</u>

The notes on pages 22 to 33 form part of these financial statements.

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 March 2023

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Albany House, 73-75 Great Victoria Street, Belfast, BT2 7AF.

#### 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

##### 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

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.

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 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.

##### 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.

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

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#### 3. Accounting policies *(continued)*

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### 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:

Long leasehold property	-	Over the remaining life of the lease
Equipment	-	33% straight line

##### 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. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### 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.

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

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#### 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. Limited by guarantee

Victim Support Northern Ireland is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

#### 5. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
<b>Donations</b>				
Donations and Gifts	1,060	1,060	65	65
Halifax	500	500	–	–
	<u>1,560</u>	<u>1,560</u>	<u>65</u>	<u>65</u>

#### 6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Victims of Crime Fund	–	611	611
Hate Crime Advocacy Income	–	191,881	191,881
DOJ	–	1,837,205	1,837,205
ISVA Income - DoJ	–	–	–
SOLA Income	–	192,364	192,364
CHISVA Project Income	–	39,499	39,499
Phoenix Youth Project	–	61,648	61,648
Other Income	19,913	3,240	23,153
CFNI	–	69,413	69,413
Recovery CJS	–	54,234	54,234
DOJ Capital Grant	–	17,732	17,732
	<u>19,913</u>	<u>2,467,827</u>	<u>2,487,740</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Victims of Crime Fund	–	5,817	5,817
Hate Crime Advocacy Income	–	45,000	45,000
DOJ	–	1,847,000	1,847,000
ISVA Income - DoJ	–	30,027	30,027
SOLA Income	–	152,302	152,302
CHISVA Project Income	–	35,443	35,443
Phoenix Youth Project	–	80,491	80,491
Other Income	–	3,240	3,240
CFNI	–	46,275	46,275
Recovery CJS	–	50,803	50,803
DOJ Capital Grant	–	–	–
	<u>–</u>	<u>2,296,398</u>	<u>2,296,398</u>

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

#### 7. Investment income

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>1,751</u>	<u>1,751</u>	<u>24</u>	<u>24</u>

#### 8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2023 £</b>
Core	5,859	1,261,729	1,267,588
Hate Crime Advocacy	–	177,274	177,274
ISVA	–	–	–
Phoenix Youth	–	60,763	60,763
ChiSVA	–	33,977	33,977
SOLA	–	194,064	194,064
Recovery of Justice	–	54,734	54,734
After Court Support	–	78,577	78,577
Support costs	–	447,909	447,909
	<u>5,859</u>	<u>2,309,027</u>	<u>2,314,886</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Core	2,042	1,452,652	1,454,694
Hate Crime Advocacy	–	44,701	44,701
ISVA	–	30,028	30,028
Phoenix Youth	–	79,117	79,117
ChiSVA	–	28,718	28,718
SOLA	–	152,333	152,333
Recovery of Justice	–	46,367	46,367
After Court Support	–	16,454	16,454
Support costs	–	416,927	416,927
	<u>2,042</u>	<u>2,267,297</u>	<u>2,269,339</u>

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

#### 9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023	Total fund 2022
	£	£	£	£
Core	1,267,588	390,415	1,658,003	1,838,931
Hate Crime Advocacy	177,274	–	177,274	44,701
ISVA	–	–	–	30,028
Phoenix Youth	60,763	–	60,763	79,117
ChiSVA	33,977	–	33,977	28,718
SOLA	194,064	–	194,064	152,333
Recovery of Justice	54,734	–	54,734	46,367
After Court Support	78,577	–	78,577	16,454
Governance costs	–	57,494	57,494	32,690
	<u>1,866,977</u>	<u>447,909</u>	<u>2,314,886</u>	<u>2,269,339</u>

#### 10. Analysis of support costs

	Analysis of support costs	Total 2023	Total 2022
	£	£	£
Premises	92,607	92,607	95,385
Communications and IT	130,882	130,882	148,699
General office	100,476	100,476	91,824
Human resources	26,599	26,599	26,449
Governance costs	56,994	56,994	32,690
Advertising	39,851	39,851	21,880
	<u>447,409</u>	<u>447,409</u>	<u>416,927</u>

#### 11. Net income

Net income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	5,859	2,042
Operating lease rentals	<u>75,200</u>	<u>95,385</u>

#### 12. Auditors remuneration

	2023	2022
	£	£
Fees payable for the audit of the financial statements	<u>8,000</u>	<u>7,140</u>

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

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#### 13. Staff costs

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

	2023	2022
	£	£
Wages and salaries	<u>1,629,418</u>	<u>1,675,506</u>

The average head count of employees during the year was 64 (2022: 68). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Direct Charitable	57	61
Management and administration of the charity	<u>7</u>	<u>7</u>
	<u>64</u>	<u>68</u>

The number of employees whose remuneration for the year fell within the following bands, were:

	2023	2022
	No.	No.
£60,000 to £69,999	<u>1</u>	<u>–</u>

#### 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 £168,659 (2022:£220,609).

#### 14. 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.

Expenses reimbursed to them amounted to £nil (2022:£nil)

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

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##### 15. Tangible fixed assets

	Long leasehold property £	Equipment £	Total £
<b>Cost</b>			
At 1 April 2022	254,640	633,653	888,293
Additions	–	17,584	17,584
<b>At 31 March 2023</b>	<u>254,640</u>	<u>651,237</u>	<u>905,877</u>
<b>Depreciation</b>			
At 1 April 2022	254,640	633,653	888,293
Charge for the year	–	5,859	5,859
<b>At 31 March 2023</b>	<u>254,640</u>	<u>639,512</u>	<u>894,152</u>
<b>Carrying amount</b>			
<b>At 31 March 2023</b>	<u>–</u>	<u>11,725</u>	<u>11,725</u>
At 31 March 2022	<u>–</u>	<u>–</u>	<u>–</u>

##### 16. Debtors

	2023 £	2022 £
Trade debtors	2,760	14,340
Prepayments and accrued income	130,209	102,558
	<u>132,969</u>	<u>116,898</u>

##### 17. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	37,477	50,583
Accruals and deferred income	44,355	141,391
Social security and other taxes	38,920	76,804
	<u>120,752</u>	<u>268,778</u>

##### 18. Deferred income

	2023 £	2022 £
At 1 April 2022	70,172	145,364
Amount released to income	(70,172)	(145,364)
Amount deferred in year	–	70,172
<b>At 31 March 2023</b>	<u>–</u>	<u>70,172</u>

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

#### 19. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
General funds	<u>121,128</u>	<u>23,224</u>	<u>(5,859)</u>	<u>16,032</u>	<u>154,525</u>

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
General funds	<u>123,081</u>	<u>89</u>	<u>(2,042)</u>	<u>–</u>	<u>121,128</u>

##### Restricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
Victims of Crime Fund	–	611	(611)	–	–
Hate Crime	–	191,881	(177,274)	–	14,607
DOJ	9,795	1,837,205	(1,707,618)	–	139,382
ISVA	–	–	–	–	–
Legal Case	37,414	–	–	–	37,414
Phoenix Youth Project	428	61,648	(60,763)	–	1,313
ChISVA Project Income	10,635	39,499	(33,977)	–	16,157
After Court Support	29,406	69,413	(76,746)	–	22,073
IRIS	1,620	3,240	(3,240)	–	1,620
Other Grant Income	–	–	–	–	–
SOLA	–	192,364	(194,064)	1,700	–
Recovery CJS	4,435	54,234	(54,734)	–	3,935
DOJ Capital Grant	–	17,732	–	(17,732)	–
	<u>93,733</u>	<u>2,467,827</u>	<u>(2,309,027)</u>	<u>(16,032)</u>	<u>236,501</u>

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
Victims of Crime Fund	–	5,817	(5,817)	–	–
Hate Crime	8	45,000	(45,008)	–	–
DOJ	–	1,847,000	(1,837,205)	–	9,795
ISVA	8,552	30,027	(38,579)	–	–
Legal Case	49,898	–	(12,484)	–	37,414

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

##### 19. Analysis of charitable funds *(continued)*

Phoenix Youth Project	3	80,491	(80,066)	–	428
ChISVA Project Income	2,200	35,443	(27,008)	–	10,635
After Court Support	–	46,275	(16,869)	–	29,406
IRIS	–	3,240	(1,620)	–	1,620
Other Grant Income	3,971	–	(3,971)	–	–
SOLA	–	152,302	(152,302)	–	–
Recovery CJS	–	50,803	(46,368)	–	4,435
DOJ Capital Grant	–	–	–	–	–
	<u>64,632</u>	<u>2,296,398</u>	<u>(2,267,297)</u>	<u>–</u>	<u>93,733</u>

A transfer has taken place during the year which relates to fixed asset purchases during the year, Victim Support Northern Ireland fully own the assets and there is no restriction placed on them once purchased.

##### 20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	11,725	–	11,725
Current assets	142,800	357,253	500,053
Creditors less than 1 year	–	(120,752)	(120,752)
<b>Net assets</b>	<u>154,525</u>	<u>236,501</u>	<u>391,026</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	–	–	–
Current assets	306,081	177,558	483,639
Creditors less than 1 year	(197,744)	(71,034)	(268,778)
<b>Net assets</b>	<u>108,337</u>	<u>106,524</u>	<u>214,861</u>

##### 21. Taxation

The Company is a registered charity, and as such is entitled to tax exemptions on income and profits in furtherance of the charity's primary objectives.

##### 22. Analysis of changes in net debt

	At 1 Apr 2022 £	Cash flows £	At 31 Mar 2023 £
Cash at bank and in hand	<u>366,741</u>	<u>343</u>	<u>367,084</u>

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

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#### 23. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	<b>2023</b>	2022
	<b>£</b>	£
Not later than 1 year	75,200	75,200
Later than 1 year and not later than 5 years	183,783	258,983
	<u>258,983</u>	<u>334,183</u>

#### 24. Contingencies

A contingent liability exists to repay grants received should certain conditions not be fulfilled by the charity. In the opinion of the Trustees, the terms of the Letters of Offer have been, or will be, complied with and no liability is expected.

**Victim Support Northern Ireland**

Northern Ireland - Charity number 103651

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# Annual report

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COMPANY REGISTRATION NUMBER: NI020562  
CHARITY REGISTRATION NUMBER: NIC103651

**Victim Support Northern Ireland  
Company Limited by Guarantee  
Financial Statements  
31 March 2023**

Finegan Gibson Ltd  
Chartered accountants & statutory auditor  
Causeway Tower  
9 James Street South  
Belfast  
BT2 8DN

# **Victim Support Northern Ireland**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 March 2023**

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# Victim Support Northern Ireland

## Company Limited by Guarantee

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

#### Year ended 31 March 2023

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The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2023.

#### Reference and administrative details

**Registered charity name** Victim Support Northern Ireland

**Charity registration number** NIC103651

**Company registration number** NI020562

**Principal office and registered office** Albany House  
73-75 Great Victoria Street  
Belfast  
BT2 7AF

#### The trustees

Niamh Kelpie  
Rachel Toner  
Rhyannon Blythe (Resigned 23 March 2023)  
Laurence Cheshire (Chair)  
Barry Connolly  
Sinead Lynch  
Eamonn McNally  
Kevin Smith  
Katrina Hinfey  
Tracy Lavery  
Sheena Mahaffey (Resigned 30 March 2023)  
Roscha McDonald (Appointed 11 August 2022)  
Davd Docherty (Appointed 3 August 2023)  
Jan Winton (Appointed 3 August 2023)

**Company secretary** Janice Bunting

**Auditor** Finegan Gibson Ltd  
Chartered accountants & statutory auditor  
Causeway Tower  
9 James Street South  
Belfast  
BT2 8DN

**Bankers** Ulster Bank  
91-93 University Road  
Belfast  
BT7 7FW

# Victim Support Northern Ireland

## Company Limited by Guarantee

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

#### Year ended 31 March 2023

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#### **Structure, governance and management**

The Trustees, who are also Directors for Company law purposes, present their annual report and accounts for the year ended 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Articles of Association, the Companies Act 2006 and "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 Ireland (FRS 102) (effective 1 January 2015)". The trustees have had regard to the Charity Commission for Northern Ireland's public requirement statutory guidance and have given particular consideration to the Charities SORP report titled 'Implications of COVID-19 control measures and charity financial reporting' published 23 March 2020.

#### **Nature of governing document and how charity is constituted.**

Victim Support NI is a company limited by guarantee with no share capital, and a registered charity. It is governed by Articles of Association.

#### ***Our Trustees***

The organisation has a voluntary Board of Trustees of no more than 12 members. The trustees are also directors of the company. Our Trustees are recruited via open advertisement and each member can serve a maximum of two consecutive four-year terms. All trustees undergo an induction and training process to introduce them to the organisation and their legal responsibilities as a trustee. The organisation's insurance policy includes trustee indemnity cover.

During the financial year, the following Trustee joined the Board

- Rosha McDonald - August 2022

In March 2023, the following Trustees resigned from the Board

- Rhyannon Blythe
- Sheena Mahaffey

#### ***Organisational structure and how Charity makes decisions***

The Board is responsible for the review of all activities, approval of budgets and future strategy. The Board meets quarterly, as do its committees: Finance, Audit, Risk and Remuneration Committee; General Purposes Committee. Additional meetings are held throughout the year on an ad hoc basis to develop the strategic plan for the year ahead.

The Chief Executive Officer, Janice Bunting, is responsible for all operational and day to day matters and works in conjunction with senior management, with regular reporting to the Board and supervision by the Chair.

# Victim Support Northern Ireland

## Company Limited by Guarantee

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

Year ended 31 March 2023

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#### ***Arrangements for setting pay and remuneration of key management***

The organisation's trustees are responsible for setting the pay and remuneration of senior staff. The policy is to offer adequate pay to attract and keep appropriately qualified staff to lead, manage, support, and deliver the charity's aims. The charity's vision and values are considered alongside the competencies required for the role and the overall costs incurred.

Staff retention continues to prove increasingly challenging year on year as staff, particularly at ASO level, are moving to better remunerated roles particularly in the public and private sectors. Other factors impacting on retention include the cost-of-living crisis; budgetary pressures/cuts and short-term funding all of which impact on the retention of staff and their wellbeing. The Board will continue to review how these challenges can be addressed.

Relationships with related parties and other charities/organisations with which Victim Support NI co-ordinates in the pursuit of its charitable objectives

Victim Support NI acts as a gateway to other support services in our efforts to ensure that victim and witness needs are fully addressed. We have put in place service level agreements and protocols with numerous voluntary and statutory organisations to assist in this process. As part of our hate crime work, we co-ordinate the hate crime advocacy service in NI, in partnership with The Rainbow Project NI, Leonard Cheshire NI and the Migrant Centre. We also partner with Women's Aid, Men's Advisory Project, and Nexus NI to deliver the Iris project.

#### ***Public Benefit***

Victim Support NI exists to:

1. reduce the distress, poverty and disadvantageous effects on individuals affected by crime. The benefit that flows from this purpose is that victims feel supported and helped to cope with the impact of crime and that victims and witnesses can more effectively engage in the Criminal Justice System.
2. advance public education and awareness of issues relating to victims and witnesses. The benefit that flows from this purpose is that organisations working with victims and witnesses have increased understanding of the impact on crime on individuals and are better equipped to respond to their needs.

We evidence these benefits through on-going evaluation of feedback from service users and quarterly provision of progress against targets agreed with our funders. The beneficiaries of the charity are victims and prosecution witnesses of crime across Northern Ireland. The purpose of our charity can be categorised as 'the advancement of education' and 'the advancement of health or the saving of lives' under the Charities Act.

# Victim Support Northern Ireland

## Company Limited by Guarantee

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

#### Year ended 31 March 2023

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#### Objectives and activities

##### Charitable objectives

Victim Support NI exists to reduce harm and influence positive change for victims and witnesses in Northern Ireland. We do this through a combination of services providing support in the community, at court and outreach centres across NI.

Funding to support and help deliver our objectives is received from:

- Department of Justice
- Children in Need
- National Lottery Community Foundation
- Community Foundation NI

as well as charitable donations from the public.

Incoming resources for the year totalled £2,491,051 which is attributable to its principal activities. This, combined with the time and expertise given by our wonderful volunteers, enabled us to deliver our services to victims and witnesses throughout Northern Ireland.

#### Aims of the Charity

Victims and witnesses deserve a society that is equipped to support and help them if they experience or witness a crime. We pledge to work for as long as is necessary to achieve our vision of: 'a society that ensures appropriate support and information is available to people affected by crime'. How Achievement of Aims Furthers Our Objectives

We help and support victims and witnesses of crime in several ways. Our community service starts with practical and emotional support for the victim shortly after the crime has occurred. Our support has a base in the Psychological First Aid model and is supplemented and reinforced by the recent introduction of the Community Resilience Model. We can assist with criminal injury compensation claims and appeals.

We help prepare people for the experience of going to court, and support witnesses while they are in court. We can also help victims to prepare Victim Personal Statements after a conviction.

We offer a range of specialist services to victims including:

- Hate Crime Advocacy Service (HCAS) - supporting victims of hate crime.
- Sexual Offences Legal Advisors (SOLAs) - provides free legal support to victims of serious sexual crime from report to court in respect of their rights. "
- Phoenix Youth Service - supports children and young people aged 8-20 years who have suffered physical, emotional or sexual abuse in the Northern Health and Social Care Trust area. "
- After Court Support - provides one-to-one therapeutic support to victims who are still experiencing trauma following the conclusion of their court case.
- CHISVA - Our child independent sexual violence advocate supports children and young people who have experienced sexual violence to have their voice and needs acknowledged and represented in the criminal justice process.

We aim to represent the experiences and views of victims and witnesses as they go through the criminal justice process and lobby government and the criminal justice system for effective change for

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# Victim Support Northern Ireland

## Company Limited by Guarantee

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

#### Year ended 31 March 2023

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the benefits of all victims and witnesses.

#### **Outcome of Our Work**

The outcome of our work is that victims and witnesses of crime in Northern Ireland will feel better informed about their rights, and more aware of the choices available to them, have more confidence in the Criminal Justice System, and feel that their voice is being heard and their experience is believed.

The services offered by Victim Support NI staff and volunteers will support people to feel less anxious and safer in court. An important aspect of the organisation's work is communication with decision makers to ensure they hear victims' voices, are better informed and take account of the needs of victims and witnesses when effecting policy change.

We also partner successfully with other agencies to ensure that we have the best available advocacy, specialist advice, and support services for our clients.

In 2022-23 our partnership continued with the IRIS project which included Women's Aid, Nexus and the Men's Advisory Project. This project, funded by the Department of Health, aims to improve the identification, referral and support available to victims of domestic and/or sexual abuse attending General Practice surgeries in the pilot areas.

#### ***Our Strategy***

We continue to work towards the aims of our organisational strategy, titled 'Redress, Restore, Recover: Beyond Crime - A Victim's Journey'. This strategy is grounded in our belief that harm is caused to victims when they experience crime, and this harm must be recognised and addressed to enable victims to move on. We must ensure a more connected justice and community safety system by strengthening victim support, improving victims' sense of safety, and securing meaningful recovery outcomes for those harmed by crime. We must ensure that the needs of vulnerable victims are recognised, and that victims who fall outside of traditional definitions are not left unsupported. Technological approaches to support victims and witnesses of crime must be underpinned by policy and legislation where appropriate, to ensure consistency in practice.

Victim Support NI also believes that we must comprehensively evaluate the implementation of the Victim Charter and ensure that all victims have access to advocacy support to help them navigate the system and ensure that their needs and rights are met and understood. The key objectives of our organisation are to reduce harm and influence positive change. These aims are translated into action through the following strategic goals and objectives

# Victim Support Northern Ireland

Company Limited by Guarantee

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

Year ended 31 March 2023

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## Objectives and activities *(continued)*

<b>STRATEGIC GOAL</b>	<b>Strategic Objective</b>
<p><b>Support, Recovery &amp; Restoration:</b> Victims and witnesses feel safe, supported, and have improved health and well-being following crime</p>	<p>To achieve this, we will:</p> <ul style="list-style-type: none"><li>• Enhance our client support model to improve the well-being and recovery outcomes of our users through the application of the Community Resilience Model®</li><li>• Consolidate and strengthen the resourcing of our services through effective volunteer recruitment and retention practices and strategic workplace planning. Expand our emotional support model to include telephone, online support, and other technological platforms.</li><li>• Support the development of new advocacy and support services to address the unmet needs of victims.</li><li>• Diversify our emotional support models to support and address the needs of young victims of crime.</li><li>• Review and implement appropriate recommendations from the Criminal Justice Inspection report on victims and witnesses and play an active role in the fulfilment of agreed outcomes.</li></ul>
<p><b>Voice of the Victim:</b> The experiences and needs of victims and witnesses have shaped organisational practice, policy and legislative change resulting in demonstrable improvements for people affected by crime</p>	<ul style="list-style-type: none"><li>• Capture the experiences of victims and witnesses of crime through client feedback and focus groups focused on their experience and the application of victims' rights. Present this evidence to all-party groups, at victim and witness forums, through consultation responses and via appropriate media forums.</li><li>• Continue to champion the needs and rights of victims in our engagements with the development of adult restorative justice strategy.</li><li>• Highlight the responsibility of the Justice and Health and Social Care sectors to meet the integrated recovery needs of victims of crime through appropriate government forums.</li><li>• Continue to champion the needs and rights of victims and witnesses as the system implements key recommendations to improve our justice.</li><li>• Continue to advocate for a needs-based assessment and support model for victims of crime which addresses the individual needs of victims as they progress through their recovery journey.</li></ul>

# Victim Support Northern Ireland

Company Limited by Guarantee

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

Year ended 31 March 2023

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**Objectives and activities** *(continued)*

<p><b>Innovation and Growth:</b> Victim Support NI is a reputable, resilient, and adaptable organisation, providing innovative and sustainable solutions to address the impact of crime</p>	<ul style="list-style-type: none"><li>• Diversify our funding streams to ensure the sustainability of Victim Support NI and its role in providing support to victims and witnesses of crime.</li><li>• Develop and implement a Health and Wellbeing Strategy to nurture the development and wellbeing of our people ensuring a working environment where they feel valued, supported, and motivated to deliver against our stated purpose.</li><li>• Introduce a new case management system which maintains our security requirements and increases our ability to evidence our support to victims and achieved outcomes.</li><li>• Maintain effective reporting and accountability mechanisms to ensure effective governance and demonstrate compliance with our legal and funding obligations.</li><li>• Establish a victims' lobby group to identify the views of victims of crime about the purpose of our justice system and their needs from the process.</li></ul>
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We use a balanced scorecard methodology to measure success against our corporate scorecard and report quarterly to the Board and funders on performance against conditions of grant.

**Volunteering**

Volunteers remain at the core of our service delivery model. In 2022-23, our volunteers delivered 10,995 direct service delivery hours supporting victim and witnesses across Northern Ireland. Recruiting and retaining sufficient levels of competent volunteers is an on-going effort for all charities and this challenge has been even more difficult in recent years. We have introduced online recruitment and training to ensure we continue to attract new volunteers to assist us in our mission.

# Victim Support Northern Ireland

## Company Limited by Guarantee

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

Year ended 31 March 2023

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#### Achievements and performance

##### **SUMMARY OF MAIN ACHIEVEMENTS OVER THE LAST 12 MONTHS**

- Over the last 12 months, we have continued to make significant progress in achieving our charitable purposes. To mark European Victims of Crime Day on February 22nd, 2023, we hosted a conference entitled "What's Next for Victim's Rights?". This innovative conference was attended by participants from across the criminal justice/legal and educational sectors. Participants heard from internationally renowned speakers and victims from NI on a range of topics including the participatory rights of victims, the right to a trauma informed practice, the right to redress and privacy rights.
- Following on from the publication of our "Bearing Witness" report which observed sexual violence trials in 2018/19, we commissioned updated research to examine the extent, since that initial publication, of the changes which have been made in handling sexual offence cases in the Court. This research, more limited in scope than the previous research, concluded that whilst noting areas of good practice, we are still primarily observing some of the same types of behaviours identified in the original report. This is disappointing and we will continue to monitor this.
- We continued our campaigning and lobbying efforts, responding to numerous consultations on issues such as Live Links for NI Courts & Tribunal Hearings, Minimum Age of Criminal Responsibility, Modern Slavery & Human Trafficking, PPS Policy for Prosecuting Cases of Domestic Abuse, PPS Policy for Prosecuting Sexual Offences and Probation Board for NI Corporate Planning 2023-26.
- We participated in The Executive Office events on Ending Violence Against Women & Girls as well as contributing to Criminal Justice Inspections on Older People, the Care & Treatment of Witnesses and File Quality. We supported the Department of Justice in respect of groundbreaking legislation relating to the Section 28 Domestic Abuse Bill waiver for Legal Aid.
- Victim Support NI was pleased to attend the United Nations Day for the Elimination of Violence Against Women event at Buckingham Palace, following an invitation from its host, the Queen Consort.
- This year saw the creation of NI's first Victim of Crime Commissioner Designate. Victim Support NI are key participants in the Commissioner Designate's Advisory Panels on All Crime, Hate Crime and Sexual & Domestic Violence.
- In March, for the second year, we hosted a delegation of Japanese Prosecutors who visited NI to learn more about our criminal justice process and victim support systems. The Prosecutors shared details of how victims within the Japanese legal system are entitled to their own legal representation at Court.
- 22/23 was the inaugural year of the Hate Crime Advocacy Service which we deliver in consortium with Migrant Centre NI, The Rainbow Project, and Leonard Cheshire in Northern Ireland. This is a 3-5 years' service funded by the Police Service NI and the Department of Justice. In this the first year, the service received 969 hate crime referrals and successfully supported 719 victims through their criminal justice journey. Just over 89% of victims expressed satisfaction with the service whilst 90% would recommend the service to family and friends.
- The SOLA service continued to grow. This is a unique service which allows victims of sexual violence to engage with free legal professionals for advice on consent and article 8 rights. The

# Victim Support Northern Ireland

## Company Limited by Guarantee

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

#### Year ended 31 March 2023

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service received 936 referrals during the financial year. Of those, 86% remain engaged with the SOLA service throughout their criminal justice journey. Of those supported, 75% reported improved confidence in the criminal justice system due to the support they received from a SOLA.

- Our CHISVA service helps young people understand and access their criminal justice rights and enables them to have their voices heard. The service received 498 direct referrals for support with 92% of those engaging reporting that the service helped them feel safer.
- The After Court Support service continued to establish itself to help vulnerable victims move forward with their lives following the impact and trauma of serious crimes.
- The Phoenix Youth Service directly provided long-term creative therapeutic support to 37 children and young people over a year long period. These young people were referred to the service by the Northern Health & Social Care Trust, Social Services, other charities and through self-referrals. Support is delivered by our creative therapists via regular sessions for up to one year. This therapeutic support helped clients to better cope and move beyond the aggressive related trauma they had all experienced.
- Our knowledge sharing relationship with Victim Support Europe continues and we supported representatives from Victim Support Estonia and Victim Support Sweden in respect of their victim's journey and community resilience training.
- We developed our own Restorative Justice Training programme delivering this training to over 68 participants from a range of criminal justice agencies and organisations.
- We evolved our CORE training for staff and volunteers in respect of online training modules. We worked in partnership with Victim Support Europe to develop an effective training platform easily accessible to all staff.

Our staff and volunteers are experts in their fields, and we work hard to make sure accredited training is made available throughout the year to those who wish to further their skills.

During the year we provided 2,128 hours of training to our staff and volunteers. This has equipped our staff and volunteers to maintain the highest quality standards for the victims and witnesses we serve.

We also provide training to our Board regarding their governance and legal responsibilities.

The Board of Trustees acknowledges that a potential private benefit to staff, volunteers and trustees may arise from these activities through the enhancement of skills and experience which may be transferable to other settings. These enhancements are considered incidental and necessary to ensure the benefits that are provided to our service users.

Victim Support NI has paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

The effects of the Covid-19 pandemic continued to impact on the criminal justice process: there continues to be a backlog in courts and victims must often wait longer for cases to conclude.

We have adopted learning from the pandemic and continue to use a hybrid working model and provide online service provision. We have extended our reach to clients to include online chat and this is growing in popularity.

# Victim Support Northern Ireland

## Company Limited by Guarantee

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

Year ended 31 March 2023

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#### OUR IMPACT

- 43,211 victims referred to Victim Support NI Community Service
- 100% of eligible referrals offered support within 5 days.
- 99% of witnesses referred to us before their trial were given support.
- 4,746 pre-trial court familiarisation visits given to witnesses ahead of their trial.
- 1,400 victims assisted to apply for criminal injuries compensation.
- £3,3410,069 in criminal injury compensation awarded to victims injured through crime.
- 280 victims helped to have their voices heard by Courts through victim personal statements.
- 10,995 volunteer hours donated by over 150 volunteers.

#### **What our Clients tell us about the support we provide and its impact on them**

*"Victim Support have been there, supported me, listened and helped lift me up. I cannot thank you enough for all you have done."*

*"The team supported my best friends and myself during a trial, which was the worst time in our lives."*

*"We really appreciated the kindness of the team during this time. The people in your organisation are amazing and deserve all the good things in life. We could never repay what they helped us through and the support they gave."*

*"Thank you for your support it means a lot, thank you for believing me and thank you for making me feel like a human."*

*"I am truly grateful for all your help. I am overwhelmed by the help and support I have received from all involved in my case."*

*"I did not have the strength to fight to get my voice heard, you have done this for me and I am so thankful. After all these years I can finally see some light at the end of the tunnel."*

*"My sessions with Victim Support NI have given me strength, they have allowed me to find me again."*

The on-going provision of grant on a year-by-year basis from our main funder continues to create long-term funding uncertainty. The Board of Trustees has sought to mitigate this risk through planning and close engagement with the Department of Justice.

The charity is grateful to our many service delivery partner organisations and our Civil Service colleagues in the Department of Justice for their ongoing support.

# Victim Support Northern Ireland

## Company Limited by Guarantee

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

#### Year ended 31 March 2023

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##### **Financial review**

Total income for 2022-23 was £2,491,051 and resulted in net incoming resources for the year of £176,165 of which £158,800 was restricted funds. The trustees considered this position satisfactory.

Noteworthy events that affected financial performance and financial position during the period The funding environment continues to be a challenge to the organisation allied with a rising cost of living crisis. This, combined with a lack of long-term government funding, has remained a key organisational risk throughout the year. This uncertainty has impacted on long term planning. Whilst the pandemic had a significant impact on the organisation, we were able to continue the provision of our services to clients throughout. Additional cost pressures that arose to support the move to remote working were met by savings made in other areas, particularly in travel costs. However, as costs continue to elevate this will become more challenging.

##### ***Principal sources of income and how expenditure meets objectives***

The organisation receives almost 74 % of funding for its core work from the Department of Justice Victims and Witnesses Branch. Services are delivered through its community, court, and compensation services in line with the conditions of funding. Quarterly performance reports are submitted by the Board to the Department, which assesses performance against agreed outcomes and objectives. The Board and Senior Management Team meet biannually with the Department to formally review performance

##### ***Reserves policy***

Victim Support NI's Finance, Audit, Risk and Remuneration Committee and the Board have considered the reserves required by the organisation to meet its liabilities and any unforeseen and extraordinary costs. The organisation aims to have a general reserves fund equivalent to 3 months running cost (approx. £578,000 which should provide the time required to wind down the organisation in the case of closure.

At this point, the actual level of unrestricted reserve is at 154,525. Fundraising for unrestricted reserves continues to be a challenge for the organisation. This challenge has been increased due to the impact of the global pandemic on charitable giving and income generation.

We are in the process of reviewing other sources of income that may contribute to our reserve as well considering an online donations platform via Charities Aid Foundation which will facilitate public donations.

##### ***Risk Management***

The Board of Trustees has a legal duty to ensure that it manages the charity's resources responsibly through the implementation of appropriate financial controls and the management of risk. The organisation's senior management team reviews the risk register monthly. These reports are reviewed by the FARR committee on a quarterly basis before approval by the full Board. This involves identifying the types of risk the organisation faces, prioritising them in terms of impact and likelihood of occurrence and identifying means of mitigating the risks. The key risks identified as high throughout the year included the lack of funding security beyond one year; impact of the pandemic on volunteer capacity levels; staff retention and skill shortage due to cost-of-living crisis; staff and volunteer well-being, and the effectiveness of our ICT system to support activities.

The Board has reviewed the effectiveness of the organisation's internal financial controls and is responsible for establishing and operating control and reporting procedures designed to give reasonable, but not absolute, assurance against material misstatement and loss.

# Victim Support Northern Ireland

## Company Limited by Guarantee

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

Year ended 31 March 2023

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#### 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.

#### Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

#### 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 4 December 2023 and signed on behalf of the board of trustees by:



Laurence Cheshire (Chair)  
Trustee

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Victim Support Northern Ireland

Year ended 31 March 2023

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#### Opinion

We have audited the financial statements of Victim Support Northern Ireland (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, 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 FRS 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 charity's affairs as at 31 March 2023 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;
- 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 auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC'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 charity'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.

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Victim Support Northern Ireland *(continued)*

Year ended 31 March 2023

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#### Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

#### Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

#### 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; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

# **Victim Support Northern Ireland**

**Company Limited by Guarantee**

## **Independent Auditor's Report to the Members of Victim Support Northern Ireland** *(continued)*

**Year ended 31 March 2023**

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### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Victim Support Northern Ireland *(continued)*

Year ended 31 March 2023

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#### Auditor's 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 auditor's 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:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed documentation of their policies and procedures relating to:
  - identifying, evaluating and complying with laws and regulations and whether management were aware of any instances of non-compliance;
  - detecting and responding to the risks of fraud and whether management have knowledge of any actual, suspected or alleged fraud;
  - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- the matters discussed among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks in operation, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included ongoing compliance with the UK Companies Act and tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental for their ability to operate or to avoid a material penalty.

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Victim Support Northern Ireland *(continued)*

#### Year ended 31 March 2023

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As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Victim Support Northern Ireland *(continued)*

**Year ended 31 March 2023**

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We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### **Use of our report**

This report is made solely to the charity'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 charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Paul Dolan FCA (Senior Statutory Auditor)

For and on behalf of  
Finegan Gibson Ltd  
Chartered accountants & statutory auditor  
Causeway Tower  
9 James Street South  
Belfast  
BT2 8DN

4 December 2023

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		2023	2023		2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	1,560	–	1,560	65
Charitable activities	6	19,913	2,467,827	2,487,740	2,296,398
Investment income	7	1,751	–	1,751	24
<b>Total income</b>		<u>23,224</u>	<u>2,467,827</u>	<u>2,491,051</u>	<u>2,296,487</u>
<b>Expenditure</b>					
Expenditure on charitable activities	8,9	5,859	2,309,027	2,314,886	2,269,339
<b>Total expenditure</b>		<u>5,859</u>	<u>2,309,027</u>	<u>2,314,886</u>	<u>2,269,339</u>
<b>Net income</b>		<u>17,365</u>	<u>158,800</u>	<u>176,165</u>	<u>27,148</u>
Transfers between funds		16,032	(16,032)	–	–
<b>Net movement in funds</b>		<u>33,397</u>	<u>142,768</u>	<u>176,165</u>	<u>27,148</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		121,128	93,733	214,861	187,713
<b>Total funds carried forward</b>		<u>154,525</u>	<u>236,501</u>	<u>391,026</u>	<u>214,861</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 22 to 33 form part of these financial statements.

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible fixed assets	15	11,725	–
<b>Current assets</b>			
Debtors	16	132,969	116,898
Cash at bank and in hand		367,084	366,741
		500,053	483,639
<b>Creditors: amounts falling due within one year</b>	17	120,752	268,778
<b>Net current assets</b>		379,301	214,861
<b>Total assets less current liabilities</b>		391,026	214,861
<b>Net assets</b>		391,026	214,861
<b>Funds of the charity</b>			
Restricted funds		236,501	93,733
Unrestricted funds		154,525	121,128
<b>Total charity funds</b>	19	391,026	214,861

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

These financial statements were approved by the board of trustees and authorised for issue on 4 December 2023, and are signed on behalf of the board by:



Laurence Cheshire (Chair)  
Trustee

The notes on pages 22 to 33 form part of these financial statements.

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Statement of Cash Flows

Year ended 31 March 2023

	2023 £	2022 £
<b>Cash flows from operating activities</b>		
Net income	176,165	27,148
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	5,859	2,042
Other interest receivable and similar income	(1,751)	(24)
Interest payable and similar charges	881	805
Accrued (income)/expenses	(76,074)	3,201
<i>Changes in:</i>		
Trade and other debtors	33,139	(34,630)
Trade and other creditors	(121,162)	(36,106)
Cash generated from operations	17,057	(37,564)
Interest paid	(881)	(805)
Interest received	1,751	24
Net cash from/(used in) operating activities	<u>17,927</u>	<u>(38,345)</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	(17,584)	–
Net cash used in investing activities	<u>(17,584)</u>	<u>–</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	343	(38,345)
<b>Cash and cash equivalents at beginning of year</b>	<u>366,741</u>	<u>405,086</u>
<b>Cash and cash equivalents at end of year</b>	<u>367,084</u>	<u>366,741</u>

The notes on pages 22 to 33 form part of these financial statements.

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 March 2023

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Albany House, 73-75 Great Victoria Street, Belfast, BT2 7AF.

#### 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

##### 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

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.

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 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.

##### 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.

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

---

#### 3. Accounting policies *(continued)*

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### 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:

Long leasehold property	-	Over the remaining life of the lease
Equipment	-	33% straight line

##### 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. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### 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.

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

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#### 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. Limited by guarantee

Victim Support Northern Ireland is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

#### 5. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
<b>Donations</b>				
Donations and Gifts	1,060	1,060	65	65
Halifax	500	500	–	–
	<u>1,560</u>	<u>1,560</u>	<u>65</u>	<u>65</u>

#### 6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Victims of Crime Fund	–	611	611
Hate Crime Advocacy Income	–	191,881	191,881
DOJ	–	1,837,205	1,837,205
ISVA Income - DoJ	–	–	–
SOLA Income	–	192,364	192,364
CHISVA Project Income	–	39,499	39,499
Phoenix Youth Project	–	61,648	61,648
Other Income	19,913	3,240	23,153
CFNI	–	69,413	69,413
Recovery CJS	–	54,234	54,234
DOJ Capital Grant	–	17,732	17,732
	<u>19,913</u>	<u>2,467,827</u>	<u>2,487,740</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Victims of Crime Fund	–	5,817	5,817
Hate Crime Advocacy Income	–	45,000	45,000
DOJ	–	1,847,000	1,847,000
ISVA Income - DoJ	–	30,027	30,027
SOLA Income	–	152,302	152,302
CHISVA Project Income	–	35,443	35,443
Phoenix Youth Project	–	80,491	80,491
Other Income	–	3,240	3,240
CFNI	–	46,275	46,275
Recovery CJS	–	50,803	50,803
DOJ Capital Grant	–	–	–
	<u>–</u>	<u>2,296,398</u>	<u>2,296,398</u>

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

#### 7. Investment income

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Bank interest receivable	<u>1,751</u>	<u>1,751</u>	<u>24</u>	<u>24</u>

#### 8. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Core	5,859	1,261,729	1,267,588
Hate Crime Advocacy	–	177,274	177,274
ISVA	–	–	–
Phoenix Youth	–	60,763	60,763
ChiSVA	–	33,977	33,977
SOLA	–	194,064	194,064
Recovery of Justice	–	54,734	54,734
After Court Support	–	78,577	78,577
Support costs	–	447,909	447,909
	<u>5,859</u>	<u>2,309,027</u>	<u>2,314,886</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Core	2,042	1,452,652	1,454,694
Hate Crime Advocacy	–	44,701	44,701
ISVA	–	30,028	30,028
Phoenix Youth	–	79,117	79,117
ChiSVA	–	28,718	28,718
SOLA	–	152,333	152,333
Recovery of Justice	–	46,367	46,367
After Court Support	–	16,454	16,454
Support costs	–	416,927	416,927
	<u>2,042</u>	<u>2,267,297</u>	<u>2,269,339</u>

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

#### 9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023	Total fund 2022
	£	£	£	£
Core	1,267,588	390,415	1,658,003	1,838,931
Hate Crime Advocacy	177,274	–	177,274	44,701
ISVA	–	–	–	30,028
Phoenix Youth	60,763	–	60,763	79,117
ChiSVA	33,977	–	33,977	28,718
SOLA	194,064	–	194,064	152,333
Recovery of Justice	54,734	–	54,734	46,367
After Court Support	78,577	–	78,577	16,454
Governance costs	–	57,494	57,494	32,690
	<u>1,866,977</u>	<u>447,909</u>	<u>2,314,886</u>	<u>2,269,339</u>

#### 10. Analysis of support costs

	Analysis of support costs	Total 2023	Total 2022
	£	£	£
Premises	92,607	92,607	95,385
Communications and IT	130,882	130,882	148,699
General office	100,476	100,476	91,824
Human resources	26,599	26,599	26,449
Governance costs	56,994	56,994	32,690
Advertising	39,851	39,851	21,880
	<u>447,409</u>	<u>447,409</u>	<u>416,927</u>

#### 11. Net income

Net income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	5,859	2,042
Operating lease rentals	<u>75,200</u>	<u>95,385</u>

#### 12. Auditors remuneration

	2023	2022
	£	£
Fees payable for the audit of the financial statements	<u>8,000</u>	<u>7,140</u>

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

---

#### 13. Staff costs

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

	2023	2022
	£	£
Wages and salaries	<u>1,629,418</u>	<u>1,675,506</u>

The average head count of employees during the year was 64 (2022: 68). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Direct Charitable	57	61
Management and administration of the charity	<u>7</u>	<u>7</u>
	<u>64</u>	<u>68</u>

The number of employees whose remuneration for the year fell within the following bands, were:

	2023	2022
	No.	No.
£60,000 to £69,999	<u>1</u>	<u>–</u>

#### 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 £168,659 (2022:£220,609).

#### 14. 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.

Expenses reimbursed to them amounted to £nil (2022:£nil)

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

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##### 15. Tangible fixed assets

	Long leasehold property £	Equipment £	Total £
<b>Cost</b>			
At 1 April 2022	254,640	633,653	888,293
Additions	–	17,584	17,584
<b>At 31 March 2023</b>	<u>254,640</u>	<u>651,237</u>	<u>905,877</u>
<b>Depreciation</b>			
At 1 April 2022	254,640	633,653	888,293
Charge for the year	–	5,859	5,859
<b>At 31 March 2023</b>	<u>254,640</u>	<u>639,512</u>	<u>894,152</u>
<b>Carrying amount</b>			
<b>At 31 March 2023</b>	<u>–</u>	<u>11,725</u>	<u>11,725</u>
At 31 March 2022	<u>–</u>	<u>–</u>	<u>–</u>

##### 16. Debtors

	2023 £	2022 £
Trade debtors	2,760	14,340
Prepayments and accrued income	130,209	102,558
	<u>132,969</u>	<u>116,898</u>

##### 17. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	37,477	50,583
Accruals and deferred income	44,355	141,391
Social security and other taxes	38,920	76,804
	<u>120,752</u>	<u>268,778</u>

##### 18. Deferred income

	2023 £	2022 £
At 1 April 2022	70,172	145,364
Amount released to income	(70,172)	(145,364)
Amount deferred in year	–	70,172
<b>At 31 March 2023</b>	<u>–</u>	<u>70,172</u>

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

#### 19. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
General funds	<u>121,128</u>	<u>23,224</u>	<u>(5,859)</u>	<u>16,032</u>	<u>154,525</u>

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
General funds	<u>123,081</u>	<u>89</u>	<u>(2,042)</u>	<u>–</u>	<u>121,128</u>

##### Restricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
Victims of Crime Fund	–	611	(611)	–	–
Hate Crime	–	191,881	(177,274)	–	14,607
DOJ	9,795	1,837,205	(1,707,618)	–	139,382
ISVA	–	–	–	–	–
Legal Case	37,414	–	–	–	37,414
Phoenix Youth Project	428	61,648	(60,763)	–	1,313
ChISVA Project Income	10,635	39,499	(33,977)	–	16,157
After Court Support	29,406	69,413	(76,746)	–	22,073
IRIS	1,620	3,240	(3,240)	–	1,620
Other Grant Income	–	–	–	–	–
SOLA	–	192,364	(194,064)	1,700	–
Recovery CJS	4,435	54,234	(54,734)	–	3,935
DOJ Capital Grant	–	17,732	–	(17,732)	–
	<u>93,733</u>	<u>2,467,827</u>	<u>(2,309,027)</u>	<u>(16,032)</u>	<u>236,501</u>

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
Victims of Crime Fund	–	5,817	(5,817)	–	–
Hate Crime	8	45,000	(45,008)	–	–
DOJ	–	1,847,000	(1,837,205)	–	9,795
ISVA	8,552	30,027	(38,579)	–	–
Legal Case	49,898	–	(12,484)	–	37,414

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

##### 19. Analysis of charitable funds *(continued)*

Phoenix Youth Project	3	80,491	(80,066)	–	428
ChISVA Project Income	2,200	35,443	(27,008)	–	10,635
After Court Support	–	46,275	(16,869)	–	29,406
IRIS	–	3,240	(1,620)	–	1,620
Other Grant Income	3,971	–	(3,971)	–	–
SOLA	–	152,302	(152,302)	–	–
Recovery CJS	–	50,803	(46,368)	–	4,435
DOJ Capital Grant	–	–	–	–	–
	<u>64,632</u>	<u>2,296,398</u>	<u>(2,267,297)</u>	<u>–</u>	<u>93,733</u>

A transfer has taken place during the year which relates to fixed asset purchases during the year, Victim Support Northern Ireland fully own the assets and there is no restriction placed on them once purchased.

##### 20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	11,725	–	11,725
Current assets	142,800	357,253	500,053
Creditors less than 1 year	–	(120,752)	(120,752)
<b>Net assets</b>	<u>154,525</u>	<u>236,501</u>	<u>391,026</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	–	–	–
Current assets	306,081	177,558	483,639
Creditors less than 1 year	(197,744)	(71,034)	(268,778)
<b>Net assets</b>	<u>108,337</u>	<u>106,524</u>	<u>214,861</u>

##### 21. Taxation

The Company is a registered charity, and as such is entitled to tax exemptions on income and profits in furtherance of the charity's primary objectives.

##### 22. Analysis of changes in net debt

	At 1 Apr 2022 £	Cash flows £	At 31 Mar 2023 £
Cash at bank and in hand	<u>366,741</u>	<u>343</u>	<u>367,084</u>

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

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#### 23. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	<b>2023</b>	2022
	<b>£</b>	£
Not later than 1 year	75,200	75,200
Later than 1 year and not later than 5 years	183,783	258,983
	<u>258,983</u>	<u>334,183</u>

#### 24. Contingencies

A contingent liability exists to repay grants received should certain conditions not be fulfilled by the charity. In the opinion of the Trustees, the terms of the Letters of Offer have been, or will be, complied with and no liability is expected.

**Victim Support Northern Ireland**

Northern Ireland - Charity number 103651

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# Annual return

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COMPANY REGISTRATION NUMBER: NI020562  
CHARITY REGISTRATION NUMBER: NIC103651

**Victim Support Northern Ireland  
Company Limited by Guarantee  
Financial Statements  
31 March 2023**

Finegan Gibson Ltd  
Chartered accountants & statutory auditor  
Causeway Tower  
9 James Street South  
Belfast  
BT2 8DN

# **Victim Support Northern Ireland**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 March 2023**

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# Victim Support Northern Ireland

## Company Limited by Guarantee

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

#### Year ended 31 March 2023

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The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2023.

#### Reference and administrative details

**Registered charity name** Victim Support Northern Ireland

**Charity registration number** NIC103651

**Company registration number** NI020562

**Principal office and registered office** Albany House  
73-75 Great Victoria Street  
Belfast  
BT2 7AF

#### The trustees

Niamh Kelpie  
Rachel Toner  
Rhyannon Blythe (Resigned 23 March 2023)  
Laurence Cheshire (Chair)  
Barry Connolly  
Sinead Lynch  
Eamonn McNally  
Kevin Smith  
Katrina Hinfey  
Tracy Lavery  
Sheena Mahaffey (Resigned 30 March 2023)  
Roscha McDonald (Appointed 11 August 2022)  
Davd Docherty (Appointed 3 August 2023)  
Jan Winton (Appointed 3 August 2023)

**Company secretary** Janice Bunting

**Auditor** Finegan Gibson Ltd  
Chartered accountants & statutory auditor  
Causeway Tower  
9 James Street South  
Belfast  
BT2 8DN

**Bankers** Ulster Bank  
91-93 University Road  
Belfast  
BT7 7FW

# Victim Support Northern Ireland

## Company Limited by Guarantee

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

#### Year ended 31 March 2023

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#### **Structure, governance and management**

The Trustees, who are also Directors for Company law purposes, present their annual report and accounts for the year ended 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Articles of Association, the Companies Act 2006 and "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 Ireland (FRS 102) (effective 1 January 2015)". The trustees have had regard to the Charity Commission for Northern Ireland's public requirement statutory guidance and have given particular consideration to the Charities SORP report titled 'Implications of COVID-19 control measures and charity financial reporting' published 23 March 2020.

#### **Nature of governing document and how charity is constituted.**

Victim Support NI is a company limited by guarantee with no share capital, and a registered charity. It is governed by Articles of Association.

#### ***Our Trustees***

The organisation has a voluntary Board of Trustees of no more than 12 members. The trustees are also directors of the company. Our Trustees are recruited via open advertisement and each member can serve a maximum of two consecutive four-year terms. All trustees undergo an induction and training process to introduce them to the organisation and their legal responsibilities as a trustee. The organisation's insurance policy includes trustee indemnity cover.

During the financial year, the following Trustee joined the Board

- Rosha McDonald - August 2022

In March 2023, the following Trustees resigned from the Board

- Rhyannon Blythe
- Sheena Mahaffey

#### ***Organisational structure and how Charity makes decisions***

The Board is responsible for the review of all activities, approval of budgets and future strategy. The Board meets quarterly, as do its committees: Finance, Audit, Risk and Remuneration Committee; General Purposes Committee. Additional meetings are held throughout the year on an ad hoc basis to develop the strategic plan for the year ahead.

The Chief Executive Officer, Janice Bunting, is responsible for all operational and day to day matters and works in conjunction with senior management, with regular reporting to the Board and supervision by the Chair.

# Victim Support Northern Ireland

## Company Limited by Guarantee

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

Year ended 31 March 2023

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#### ***Arrangements for setting pay and remuneration of key management***

The organisation's trustees are responsible for setting the pay and remuneration of senior staff. The policy is to offer adequate pay to attract and keep appropriately qualified staff to lead, manage, support, and deliver the charity's aims. The charity's vision and values are considered alongside the competencies required for the role and the overall costs incurred.

Staff retention continues to prove increasingly challenging year on year as staff, particularly at ASO level, are moving to better remunerated roles particularly in the public and private sectors. Other factors impacting on retention include the cost-of-living crisis; budgetary pressures/cuts and short-term funding all of which impact on the retention of staff and their wellbeing. The Board will continue to review how these challenges can be addressed.

Relationships with related parties and other charities/organisations with which Victim Support NI co-ordinates in the pursuit of its charitable objectives

Victim Support NI acts as a gateway to other support services in our efforts to ensure that victim and witness needs are fully addressed. We have put in place service level agreements and protocols with numerous voluntary and statutory organisations to assist in this process. As part of our hate crime work, we co-ordinate the hate crime advocacy service in NI, in partnership with The Rainbow Project NI, Leonard Cheshire NI and the Migrant Centre. We also partner with Women's Aid, Men's Advisory Project, and Nexus NI to deliver the Iris project.

#### ***Public Benefit***

Victim Support NI exists to:

1. reduce the distress, poverty and disadvantageous effects on individuals affected by crime. The benefit that flows from this purpose is that victims feel supported and helped to cope with the impact of crime and that victims and witnesses can more effectively engage in the Criminal Justice System.
2. advance public education and awareness of issues relating to victims and witnesses. The benefit that flows from this purpose is that organisations working with victims and witnesses have increased understanding of the impact on crime on individuals and are better equipped to respond to their needs.

We evidence these benefits through on-going evaluation of feedback from service users and quarterly provision of progress against targets agreed with our funders. The beneficiaries of the charity are victims and prosecution witnesses of crime across Northern Ireland. The purpose of our charity can be categorised as 'the advancement of education' and 'the advancement of health or the saving of lives' under the Charities Act.

# Victim Support Northern Ireland

## Company Limited by Guarantee

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

#### Year ended 31 March 2023

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#### Objectives and activities

##### Charitable objectives

Victim Support NI exists to reduce harm and influence positive change for victims and witnesses in Northern Ireland. We do this through a combination of services providing support in the community, at court and outreach centres across NI.

Funding to support and help deliver our objectives is received from:

- Department of Justice
- Children in Need
- National Lottery Community Foundation
- Community Foundation NI

as well as charitable donations from the public.

Incoming resources for the year totalled £2,491,051 which is attributable to its principal activities. This, combined with the time and expertise given by our wonderful volunteers, enabled us to deliver our services to victims and witnesses throughout Northern Ireland.

#### Aims of the Charity

Victims and witnesses deserve a society that is equipped to support and help them if they experience or witness a crime. We pledge to work for as long as is necessary to achieve our vision of: 'a society that ensures appropriate support and information is available to people affected by crime'. How Achievement of Aims Furthers Our Objectives

We help and support victims and witnesses of crime in several ways. Our community service starts with practical and emotional support for the victim shortly after the crime has occurred. Our support has a base in the Psychological First Aid model and is supplemented and reinforced by the recent introduction of the Community Resilience Model. We can assist with criminal injury compensation claims and appeals.

We help prepare people for the experience of going to court, and support witnesses while they are in court. We can also help victims to prepare Victim Personal Statements after a conviction.

We offer a range of specialist services to victims including:

- Hate Crime Advocacy Service (HCAS) - supporting victims of hate crime.
- Sexual Offences Legal Advisors (SOLAs) - provides free legal support to victims of serious sexual crime from report to court in respect of their rights. "
- Phoenix Youth Service - supports children and young people aged 8-20 years who have suffered physical, emotional or sexual abuse in the Northern Health and Social Care Trust area. "
- After Court Support - provides one-to-one therapeutic support to victims who are still experiencing trauma following the conclusion of their court case.
- CHISVA - Our child independent sexual violence advocate supports children and young people who have experienced sexual violence to have their voice and needs acknowledged and represented in the criminal justice process.

We aim to represent the experiences and views of victims and witnesses as they go through the criminal justice process and lobby government and the criminal justice system for effective change for

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# Victim Support Northern Ireland

## Company Limited by Guarantee

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

#### Year ended 31 March 2023

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the benefits of all victims and witnesses.

#### **Outcome of Our Work**

The outcome of our work is that victims and witnesses of crime in Northern Ireland will feel better informed about their rights, and more aware of the choices available to them, have more confidence in the Criminal Justice System, and feel that their voice is being heard and their experience is believed.

The services offered by Victim Support NI staff and volunteers will support people to feel less anxious and safer in court. An important aspect of the organisation's work is communication with decision makers to ensure they hear victims' voices, are better informed and take account of the needs of victims and witnesses when effecting policy change.

We also partner successfully with other agencies to ensure that we have the best available advocacy, specialist advice, and support services for our clients.

In 2022-23 our partnership continued with the IRIS project which included Women's Aid, Nexus and the Men's Advisory Project. This project, funded by the Department of Health, aims to improve the identification, referral and support available to victims of domestic and/or sexual abuse attending General Practice surgeries in the pilot areas.

#### **Our Strategy**

We continue to work towards the aims of our organisational strategy, titled 'Redress, Restore, Recover: Beyond Crime - A Victim's Journey'. This strategy is grounded in our belief that harm is caused to victims when they experience crime, and this harm must be recognised and addressed to enable victims to move on. We must ensure a more connected justice and community safety system by strengthening victim support, improving victims' sense of safety, and securing meaningful recovery outcomes for those harmed by crime. We must ensure that the needs of vulnerable victims are recognised, and that victims who fall outside of traditional definitions are not left unsupported. Technological approaches to support victims and witnesses of crime must be underpinned by policy and legislation where appropriate, to ensure consistency in practice.

Victim Support NI also believes that we must comprehensively evaluate the implementation of the Victim Charter and ensure that all victims have access to advocacy support to help them navigate the system and ensure that their needs and rights are met and understood. The key objectives of our organisation are to reduce harm and influence positive change. These aims are translated into action through the following strategic goals and objectives

# Victim Support Northern Ireland

Company Limited by Guarantee

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

Year ended 31 March 2023

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## Objectives and activities *(continued)*

<b>STRATEGIC GOAL</b>	<b>Strategic Objective</b>
<p><b>Support, Recovery &amp; Restoration:</b> Victims and witnesses feel safe, supported, and have improved health and well-being following crime</p>	<p>To achieve this, we will:</p> <ul style="list-style-type: none"><li>• Enhance our client support model to improve the well-being and recovery outcomes of our users through the application of the Community Resilience Model®</li><li>• Consolidate and strengthen the resourcing of our services through effective volunteer recruitment and retention practices and strategic workplace planning. Expand our emotional support model to include telephone, online support, and other technological platforms.</li><li>• Support the development of new advocacy and support services to address the unmet needs of victims.</li><li>• Diversify our emotional support models to support and address the needs of young victims of crime.</li><li>• Review and implement appropriate recommendations from the Criminal Justice Inspection report on victims and witnesses and play an active role in the fulfilment of agreed outcomes.</li></ul>
<p><b>Voice of the Victim:</b> The experiences and needs of victims and witnesses have shaped organisational practice, policy and legislative change resulting in demonstrable improvements for people affected by crime</p>	<ul style="list-style-type: none"><li>• Capture the experiences of victims and witnesses of crime through client feedback and focus groups focused on their experience and the application of victims' rights. Present this evidence to all-party groups, at victim and witness forums, through consultation responses and via appropriate media forums.</li><li>• Continue to champion the needs and rights of victims in our engagements with the development of adult restorative justice strategy.</li><li>• Highlight the responsibility of the Justice and Health and Social Care sectors to meet the integrated recovery needs of victims of crime through appropriate government forums.</li><li>• Continue to champion the needs and rights of victims and witnesses as the system implements key recommendations to improve our justice.</li><li>• Continue to advocate for a needs-based assessment and support model for victims of crime which addresses the individual needs of victims as they progress through their recovery journey.</li></ul>

# Victim Support Northern Ireland

Company Limited by Guarantee

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

Year ended 31 March 2023

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## Objectives and activities *(continued)*

<p><b>Innovation and Growth:</b> Victim Support NI is a reputable, resilient, and adaptable organisation, providing innovative and sustainable solutions to address the impact of crime</p>	<ul style="list-style-type: none"><li>• Diversify our funding streams to ensure the sustainability of Victim Support NI and its role in providing support to victims and witnesses of crime.</li><li>• Develop and implement a Health and Wellbeing Strategy to nurture the development and wellbeing of our people ensuring a working environment where they feel valued, supported, and motivated to deliver against our stated purpose.</li><li>• Introduce a new case management system which maintains our security requirements and increases our ability to evidence our support to victims and achieved outcomes.</li><li>• Maintain effective reporting and accountability mechanisms to ensure effective governance and demonstrate compliance with our legal and funding obligations.</li><li>• Establish a victims' lobby group to identify the views of victims of crime about the purpose of our justice system and their needs from the process.</li></ul>
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We use a balanced scorecard methodology to measure success against our corporate scorecard and report quarterly to the Board and funders on performance against conditions of grant.

### **Volunteering**

Volunteers remain at the core of our service delivery model. In 2022-23, our volunteers delivered 10,995 direct service delivery hours supporting victim and witnesses across Northern Ireland. Recruiting and retaining sufficient levels of competent volunteers is an on-going effort for all charities and this challenge has been even more difficult in recent years. We have introduced online recruitment and training to ensure we continue to attract new volunteers to assist us in our mission.

# Victim Support Northern Ireland

## Company Limited by Guarantee

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

Year ended 31 March 2023

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#### Achievements and performance

##### SUMMARY OF MAIN ACHIEVEMENTS OVER THE LAST 12 MONTHS

- Over the last 12 months, we have continued to make significant progress in achieving our charitable purposes. To mark European Victims of Crime Day on February 22nd, 2023, we hosted a conference entitled "What's Next for Victim's Rights?". This innovative conference was attended by participants from across the criminal justice/legal and educational sectors. Participants heard from internationally renowned speakers and victims from NI on a range of topics including the participatory rights of victims, the right to a trauma informed practice, the right to redress and privacy rights.
- Following on from the publication of our "Bearing Witness" report which observed sexual violence trials in 2018/19, we commissioned updated research to examine the extent, since that initial publication, of the changes which have been made in handling sexual offence cases in the Court. This research, more limited in scope than the previous research, concluded that whilst noting areas of good practice, we are still primarily observing some of the same types of behaviours identified in the original report. This is disappointing and we will continue to monitor this.
- We continued our campaigning and lobbying efforts, responding to numerous consultations on issues such as Live Links for NI Courts & Tribunal Hearings, Minimum Age of Criminal Responsibility, Modern Slavery & Human Trafficking, PPS Policy for Prosecuting Cases of Domestic Abuse, PPS Policy for Prosecuting Sexual Offences and Probation Board for NI Corporate Planning 2023-26.
- We participated in The Executive Office events on Ending Violence Against Women & Girls as well as contributing to Criminal Justice Inspections on Older People, the Care & Treatment of Witnesses and File Quality. We supported the Department of Justice in respect of groundbreaking legislation relating to the Section 28 Domestic Abuse Bill waiver for Legal Aid.
- Victim Support NI was pleased to attend the United Nations Day for the Elimination of Violence Against Women event at Buckingham Palace, following an invitation from its host, the Queen Consort.
- This year saw the creation of NI's first Victim of Crime Commissioner Designate. Victim Support NI are key participants in the Commissioner Designate's Advisory Panels on All Crime, Hate Crime and Sexual & Domestic Violence.
- In March, for the second year, we hosted a delegation of Japanese Prosecutors who visited NI to learn more about our criminal justice process and victim support systems. The Prosecutors shared details of how victims within the Japanese legal system are entitled to their own legal representation at Court.
- 22/23 was the inaugural year of the Hate Crime Advocacy Service which we deliver in consortium with Migrant Centre NI, The Rainbow Project, and Leonard Cheshire in Northern Ireland. This is a 3-5 years' service funded by the Police Service NI and the Department of Justice. In this the first year, the service received 969 hate crime referrals and successfully supported 719 victims through their criminal justice journey. Just over 89% of victims expressed satisfaction with the service whilst 90% would recommend the service to family and friends.
- The SOLA service continued to grow. This is a unique service which allows victims of sexual violence to engage with free legal professionals for advice on consent and article 8 rights. The

# Victim Support Northern Ireland

## Company Limited by Guarantee

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

#### Year ended 31 March 2023

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service received 936 referrals during the financial year. Of those, 86% remain engaged with the SOLA service throughout their criminal justice journey. Of those supported, 75% reported improved confidence in the criminal justice system due to the support they received from a SOLA.

- Our CHISVA service helps young people understand and access their criminal justice rights and enables them to have their voices heard. The service received 498 direct referrals for support with 92% of those engaging reporting that the service helped them feel safer.
- The After Court Support service continued to establish itself to help vulnerable victims move forward with their lives following the impact and trauma of serious crimes.
- The Phoenix Youth Service directly provided long-term creative therapeutic support to 37 children and young people over a year long period. These young people were referred to the service by the Northern Health & Social Care Trust, Social Services, other charities and through self-referrals. Support is delivered by our creative therapists via regular sessions for up to one year. This therapeutic support helped clients to better cope and move beyond the aggressive related trauma they had all experienced.
- Our knowledge sharing relationship with Victim Support Europe continues and we supported representatives from Victim Support Estonia and Victim Support Sweden in respect of their victim's journey and community resilience training.
- We developed our own Restorative Justice Training programme delivering this training to over 68 participants from a range of criminal justice agencies and organisations.
- We evolved our CORE training for staff and volunteers in respect of online training modules. We worked in partnership with Victim Support Europe to develop an effective training platform easily accessible to all staff.

Our staff and volunteers are experts in their fields, and we work hard to make sure accredited training is made available throughout the year to those who wish to further their skills.

During the year we provided 2,128 hours of training to our staff and volunteers. This has equipped our staff and volunteers to maintain the highest quality standards for the victims and witnesses we serve.

We also provide training to our Board regarding their governance and legal responsibilities.

The Board of Trustees acknowledges that a potential private benefit to staff, volunteers and trustees may arise from these activities through the enhancement of skills and experience which may be transferable to other settings. These enhancements are considered incidental and necessary to ensure the benefits that are provided to our service users.

Victim Support NI has paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

The effects of the Covid-19 pandemic continued to impact on the criminal justice process: there continues to be a backlog in courts and victims must often wait longer for cases to conclude.

We have adopted learning from the pandemic and continue to use a hybrid working model and provide online service provision. We have extended our reach to clients to include online chat and this is growing in popularity.

# Victim Support Northern Ireland

## Company Limited by Guarantee

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

Year ended 31 March 2023

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#### OUR IMPACT

- 43,211 victims referred to Victim Support NI Community Service
- 100% of eligible referrals offered support within 5 days.
- 99% of witnesses referred to us before their trial were given support.
- 4,746 pre-trial court familiarisation visits given to witnesses ahead of their trial.
- 1,400 victims assisted to apply for criminal injuries compensation.
- £3,3410,069 in criminal injury compensation awarded to victims injured through crime.
- 280 victims helped to have their voices heard by Courts through victim personal statements.
- 10,995 volunteer hours donated by over 150 volunteers.

#### **What our Clients tell us about the support we provide and its impact on them**

*"Victim Support have been there, supported me, listened and helped lift me up. I cannot thank you enough for all you have done."*

*"The team supported my best friends and myself during a trial, which was the worst time in our lives."*

*"We really appreciated the kindness of the team during this time. The people in your organisation are amazing and deserve all the good things in life. We could never repay what they helped us through and the support they gave."*

*"Thank you for your support it means a lot, thank you for believing me and thank you for making me feel like a human."*

*"I am truly grateful for all your help. I am overwhelmed by the help and support I have received from all involved in my case."*

*"I did not have the strength to fight to get my voice heard, you have done this for me and I am so thankful. After all these years I can finally see some light at the end of the tunnel."*

*"My sessions with Victim Support NI have given me strength, they have allowed me to find me again."*

The on-going provision of grant on a year-by-year basis from our main funder continues to create long-term funding uncertainty. The Board of Trustees has sought to mitigate this risk through planning and close engagement with the Department of Justice.

The charity is grateful to our many service delivery partner organisations and our Civil Service colleagues in the Department of Justice for their ongoing support.

# Victim Support Northern Ireland

## Company Limited by Guarantee

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

#### Year ended 31 March 2023

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##### **Financial review**

Total income for 2022-23 was £2,491,051 and resulted in net incoming resources for the year of £176,165 of which £158,800 was restricted funds. The trustees considered this position satisfactory.

Noteworthy events that affected financial performance and financial position during the period The funding environment continues to be a challenge to the organisation allied with a rising cost of living crisis. This, combined with a lack of long-term government funding, has remained a key organisational risk throughout the year. This uncertainty has impacted on long term planning. Whilst the pandemic had a significant impact on the organisation, we were able to continue the provision of our services to clients throughout. Additional cost pressures that arose to support the move to remote working were met by savings made in other areas, particularly in travel costs. However, as costs continue to elevate this will become more challenging.

##### ***Principal sources of income and how expenditure meets objectives***

The organisation receives almost 74 % of funding for its core work from the Department of Justice Victims and Witnesses Branch. Services are delivered through its community, court, and compensation services in line with the conditions of funding. Quarterly performance reports are submitted by the Board to the Department, which assesses performance against agreed outcomes and objectives. The Board and Senior Management Team meet biannually with the Department to formally review performance

##### ***Reserves policy***

Victim Support NI's Finance, Audit, Risk and Remuneration Committee and the Board have considered the reserves required by the organisation to meet its liabilities and any unforeseen and extraordinary costs. The organisation aims to have a general reserves fund equivalent to 3 months running cost (approx. £578,000 which should provide the time required to wind down the organisation in the case of closure.

At this point, the actual level of unrestricted reserve is at 154,525. Fundraising for unrestricted reserves continues to be a challenge for the organisation. This challenge has been increased due to the impact of the global pandemic on charitable giving and income generation.

We are in the process of reviewing other sources of income that may contribute to our reserve as well considering an online donations platform via Charities Aid Foundation which will facilitate public donations.

##### ***Risk Management***

The Board of Trustees has a legal duty to ensure that it manages the charity's resources responsibly through the implementation of appropriate financial controls and the management of risk. The organisation's senior management team reviews the risk register monthly. These reports are reviewed by the FARR committee on a quarterly basis before approval by the full Board. This involves identifying the types of risk the organisation faces, prioritising them in terms of impact and likelihood of occurrence and identifying means of mitigating the risks. The key risks identified as high throughout the year included the lack of funding security beyond one year; impact of the pandemic on volunteer capacity levels; staff retention and skill shortage due to cost-of-living crisis; staff and volunteer well-being, and the effectiveness of our ICT system to support activities.

The Board has reviewed the effectiveness of the organisation's internal financial controls and is responsible for establishing and operating control and reporting procedures designed to give reasonable, but not absolute, assurance against material misstatement and loss.

# Victim Support Northern Ireland

## Company Limited by Guarantee

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

Year ended 31 March 2023

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#### 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.

#### Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

#### 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 4 December 2023 and signed on behalf of the board of trustees by:



Laurence Cheshire (Chair)  
Trustee

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Victim Support Northern Ireland

Year ended 31 March 2023

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#### Opinion

We have audited the financial statements of Victim Support Northern Ireland (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, 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 FRS 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 charity's affairs as at 31 March 2023 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;
- 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 auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC'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 charity'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.

# **Victim Support Northern Ireland**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of Victim Support Northern Ireland** *(continued)*

**Year ended 31 March 2023**

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#### **Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

#### **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; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

# **Victim Support Northern Ireland**

**Company Limited by Guarantee**

## **Independent Auditor's Report to the Members of Victim Support Northern Ireland** *(continued)*

**Year ended 31 March 2023**

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### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Victim Support Northern Ireland *(continued)*

Year ended 31 March 2023

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#### Auditor's 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 auditor's 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:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed documentation of their policies and procedures relating to:
  - identifying, evaluating and complying with laws and regulations and whether management were aware of any instances of non-compliance;
  - detecting and responding to the risks of fraud and whether management have knowledge of any actual, suspected or alleged fraud;
  - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- the matters discussed among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks in operation, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included ongoing compliance with the UK Companies Act and tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental for their ability to operate or to avoid a material penalty.

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Victim Support Northern Ireland *(continued)*

#### Year ended 31 March 2023

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As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Victim Support Northern Ireland *(continued)*

**Year ended 31 March 2023**

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We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### **Use of our report**

This report is made solely to the charity'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 charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Paul Dolan FCA (Senior Statutory Auditor)

For and on behalf of  
Finegan Gibson Ltd  
Chartered accountants & statutory auditor  
Causeway Tower  
9 James Street South  
Belfast  
BT2 8DN

4 December 2023

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		2023	2023		2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	1,560	–	1,560	65
Charitable activities	6	19,913	2,467,827	2,487,740	2,296,398
Investment income	7	1,751	–	1,751	24
<b>Total income</b>		<u>23,224</u>	<u>2,467,827</u>	<u>2,491,051</u>	<u>2,296,487</u>
<b>Expenditure</b>					
Expenditure on charitable activities	8,9	5,859	2,309,027	2,314,886	2,269,339
<b>Total expenditure</b>		<u>5,859</u>	<u>2,309,027</u>	<u>2,314,886</u>	<u>2,269,339</u>
<b>Net income</b>		<u>17,365</u>	<u>158,800</u>	<u>176,165</u>	<u>27,148</u>
Transfers between funds		16,032	(16,032)	–	–
<b>Net movement in funds</b>		<u>33,397</u>	<u>142,768</u>	<u>176,165</u>	<u>27,148</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		121,128	93,733	214,861	187,713
<b>Total funds carried forward</b>		<u>154,525</u>	<u>236,501</u>	<u>391,026</u>	<u>214,861</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 22 to 33 form part of these financial statements.

# Victim Support Northern Ireland

Company Limited by Guarantee

## Statement of Financial Position

31 March 2023

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	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible fixed assets	15	11,725	–
<b>Current assets</b>			
Debtors	16	132,969	116,898
Cash at bank and in hand		367,084	366,741
		500,053	483,639
<b>Creditors: amounts falling due within one year</b>	17	120,752	268,778
<b>Net current assets</b>		379,301	214,861
<b>Total assets less current liabilities</b>		391,026	214,861
<b>Net assets</b>		391,026	214,861
<b>Funds of the charity</b>			
Restricted funds		236,501	93,733
Unrestricted funds		154,525	121,128
<b>Total charity funds</b>	19	391,026	214,861

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

These financial statements were approved by the board of trustees and authorised for issue on 4 December 2023, and are signed on behalf of the board by:



Laurence Cheshire (Chair)  
Trustee

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The notes on pages 22 to 33 form part of these financial statements.

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Statement of Cash Flows

Year ended 31 March 2023

	2023 £	2022 £
<b>Cash flows from operating activities</b>		
Net income	176,165	27,148
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	5,859	2,042
Other interest receivable and similar income	(1,751)	(24)
Interest payable and similar charges	881	805
Accrued (income)/expenses	(76,074)	3,201
<i>Changes in:</i>		
Trade and other debtors	33,139	(34,630)
Trade and other creditors	(121,162)	(36,106)
Cash generated from operations	17,057	(37,564)
Interest paid	(881)	(805)
Interest received	1,751	24
Net cash from/(used in) operating activities	<u>17,927</u>	<u>(38,345)</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	(17,584)	–
Net cash used in investing activities	<u>(17,584)</u>	<u>–</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	343	(38,345)
<b>Cash and cash equivalents at beginning of year</b>	<u>366,741</u>	<u>405,086</u>
<b>Cash and cash equivalents at end of year</b>	<u>367,084</u>	<u>366,741</u>

The notes on pages 22 to 33 form part of these financial statements.

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 March 2023

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Albany House, 73-75 Great Victoria Street, Belfast, BT2 7AF.

#### 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

##### 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

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.

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

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#### 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.

##### 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.

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

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#### 3. Accounting policies *(continued)*

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### 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:

Long leasehold property	-	Over the remaining life of the lease
Equipment	-	33% straight line

##### 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. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### 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.

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

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#### 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. Limited by guarantee

Victim Support Northern Ireland is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

#### 5. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
<b>Donations</b>				
Donations and Gifts	1,060	1,060	65	65
Halifax	500	500	–	–
	<u>1,560</u>	<u>1,560</u>	<u>65</u>	<u>65</u>

#### 6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Victims of Crime Fund	–	611	611
Hate Crime Advocacy Income	–	191,881	191,881
DOJ	–	1,837,205	1,837,205
ISVA Income - DoJ	–	–	–
SOLA Income	–	192,364	192,364
CHISVA Project Income	–	39,499	39,499
Phoenix Youth Project	–	61,648	61,648
Other Income	19,913	3,240	23,153
CFNI	–	69,413	69,413
Recovery CJS	–	54,234	54,234
DOJ Capital Grant	–	17,732	17,732
	<u>19,913</u>	<u>2,467,827</u>	<u>2,487,740</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Victims of Crime Fund	–	5,817	5,817
Hate Crime Advocacy Income	–	45,000	45,000
DOJ	–	1,847,000	1,847,000
ISVA Income - DoJ	–	30,027	30,027
SOLA Income	–	152,302	152,302
CHISVA Project Income	–	35,443	35,443
Phoenix Youth Project	–	80,491	80,491
Other Income	–	3,240	3,240
CFNI	–	46,275	46,275
Recovery CJS	–	50,803	50,803
DOJ Capital Grant	–	–	–
	<u>–</u>	<u>2,296,398</u>	<u>2,296,398</u>

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

#### 7. Investment income

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>1,751</u>	<u>1,751</u>	<u>24</u>	<u>24</u>

#### 8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2023 £</b>
Core	5,859	1,261,729	1,267,588
Hate Crime Advocacy	–	177,274	177,274
ISVA	–	–	–
Phoenix Youth	–	60,763	60,763
ChiSVA	–	33,977	33,977
SOLA	–	194,064	194,064
Recovery of Justice	–	54,734	54,734
After Court Support	–	78,577	78,577
Support costs	–	447,909	447,909
	<u>5,859</u>	<u>2,309,027</u>	<u>2,314,886</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Core	2,042	1,452,652	1,454,694
Hate Crime Advocacy	–	44,701	44,701
ISVA	–	30,028	30,028
Phoenix Youth	–	79,117	79,117
ChiSVA	–	28,718	28,718
SOLA	–	152,333	152,333
Recovery of Justice	–	46,367	46,367
After Court Support	–	16,454	16,454
Support costs	–	416,927	416,927
	<u>2,042</u>	<u>2,267,297</u>	<u>2,269,339</u>

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

#### 9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023	Total fund 2022
	£	£	£	£
Core	1,267,588	390,415	1,658,003	1,838,931
Hate Crime Advocacy	177,274	–	177,274	44,701
ISVA	–	–	–	30,028
Phoenix Youth	60,763	–	60,763	79,117
ChiSVA	33,977	–	33,977	28,718
SOLA	194,064	–	194,064	152,333
Recovery of Justice	54,734	–	54,734	46,367
After Court Support	78,577	–	78,577	16,454
Governance costs	–	57,494	57,494	32,690
	<u>1,866,977</u>	<u>447,909</u>	<u>2,314,886</u>	<u>2,269,339</u>

#### 10. Analysis of support costs

	Analysis of support costs	Total 2023	Total 2022
	£	£	£
Premises	92,607	92,607	95,385
Communications and IT	130,882	130,882	148,699
General office	100,476	100,476	91,824
Human resources	26,599	26,599	26,449
Governance costs	56,994	56,994	32,690
Advertising	39,851	39,851	21,880
	<u>447,409</u>	<u>447,409</u>	<u>416,927</u>

#### 11. Net income

Net income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	5,859	2,042
Operating lease rentals	<u>75,200</u>	<u>95,385</u>

#### 12. Auditors remuneration

	2023	2022
	£	£
Fees payable for the audit of the financial statements	<u>8,000</u>	<u>7,140</u>

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

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#### 13. Staff costs

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

	2023	2022
	£	£
Wages and salaries	<u>1,629,418</u>	<u>1,675,506</u>

The average head count of employees during the year was 64 (2022: 68). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Direct Charitable	57	61
Management and administration of the charity	<u>7</u>	<u>7</u>
	<u>64</u>	<u>68</u>

The number of employees whose remuneration for the year fell within the following bands, were:

	2023	2022
	No.	No.
£60,000 to £69,999	<u>1</u>	<u>–</u>

#### 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 £168,659 (2022:£220,609).

#### 14. 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.

Expenses reimbursed to them amounted to £nil (2022:£nil)

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

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##### 15. Tangible fixed assets

	Long leasehold property £	Equipment £	Total £
<b>Cost</b>			
At 1 April 2022	254,640	633,653	888,293
Additions	–	17,584	17,584
<b>At 31 March 2023</b>	<u>254,640</u>	<u>651,237</u>	<u>905,877</u>
<b>Depreciation</b>			
At 1 April 2022	254,640	633,653	888,293
Charge for the year	–	5,859	5,859
<b>At 31 March 2023</b>	<u>254,640</u>	<u>639,512</u>	<u>894,152</u>
<b>Carrying amount</b>			
<b>At 31 March 2023</b>	<u>–</u>	<u>11,725</u>	<u>11,725</u>
At 31 March 2022	<u>–</u>	<u>–</u>	<u>–</u>

##### 16. Debtors

	2023 £	2022 £
Trade debtors	2,760	14,340
Prepayments and accrued income	130,209	102,558
	<u>132,969</u>	<u>116,898</u>

##### 17. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	37,477	50,583
Accruals and deferred income	44,355	141,391
Social security and other taxes	38,920	76,804
	<u>120,752</u>	<u>268,778</u>

##### 18. Deferred income

	2023 £	2022 £
At 1 April 2022	70,172	145,364
Amount released to income	(70,172)	(145,364)
Amount deferred in year	–	70,172
<b>At 31 March 2023</b>	<u>–</u>	<u>70,172</u>

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

#### 19. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
General funds	<u>121,128</u>	<u>23,224</u>	<u>(5,859)</u>	<u>16,032</u>	<u>154,525</u>

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
General funds	<u>123,081</u>	<u>89</u>	<u>(2,042)</u>	<u>–</u>	<u>121,128</u>

##### Restricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
Victims of Crime Fund	–	611	(611)	–	–
Hate Crime	–	191,881	(177,274)	–	14,607
DOJ	9,795	1,837,205	(1,707,618)	–	139,382
ISVA	–	–	–	–	–
Legal Case	37,414	–	–	–	37,414
Phoenix Youth Project	428	61,648	(60,763)	–	1,313
ChISVA Project Income	10,635	39,499	(33,977)	–	16,157
After Court Support	29,406	69,413	(76,746)	–	22,073
IRIS	1,620	3,240	(3,240)	–	1,620
Other Grant Income	–	–	–	–	–
SOLA	–	192,364	(194,064)	1,700	–
Recovery CJS	4,435	54,234	(54,734)	–	3,935
DOJ Capital Grant	–	17,732	–	(17,732)	–
	<u>93,733</u>	<u>2,467,827</u>	<u>(2,309,027)</u>	<u>(16,032)</u>	<u>236,501</u>

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
Victims of Crime Fund	–	5,817	(5,817)	–	–
Hate Crime	8	45,000	(45,008)	–	–
DOJ	–	1,847,000	(1,837,205)	–	9,795
ISVA	8,552	30,027	(38,579)	–	–
Legal Case	49,898	–	(12,484)	–	37,414

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

##### 19. Analysis of charitable funds *(continued)*

Phoenix Youth Project	3	80,491	(80,066)	–	428
ChISVA Project Income	2,200	35,443	(27,008)	–	10,635
After Court Support	–	46,275	(16,869)	–	29,406
IRIS	–	3,240	(1,620)	–	1,620
Other Grant Income	3,971	–	(3,971)	–	–
SOLA	–	152,302	(152,302)	–	–
Recovery CJS	–	50,803	(46,368)	–	4,435
DOJ Capital Grant	–	–	–	–	–
	<u>64,632</u>	<u>2,296,398</u>	<u>(2,267,297)</u>	<u>–</u>	<u>93,733</u>

A transfer has taken place during the year which relates to fixed asset purchases during the year, Victim Support Northern Ireland fully own the assets and there is no restriction placed on them once purchased.

##### 20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	11,725	–	11,725
Current assets	142,800	357,253	500,053
Creditors less than 1 year	–	(120,752)	(120,752)
<b>Net assets</b>	<u>154,525</u>	<u>236,501</u>	<u>391,026</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	–	–	–
Current assets	306,081	177,558	483,639
Creditors less than 1 year	(197,744)	(71,034)	(268,778)
<b>Net assets</b>	<u>108,337</u>	<u>106,524</u>	<u>214,861</u>

##### 21. Taxation

The Company is a registered charity, and as such is entitled to tax exemptions on income and profits in furtherance of the charity's primary objectives.

##### 22. Analysis of changes in net debt

	At 1 Apr 2022 £	Cash flows £	At 31 Mar 2023 £
Cash at bank and in hand	<u>366,741</u>	<u>343</u>	<u>367,084</u>

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

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#### 23. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	<b>2023</b>	2022
	<b>£</b>	£
Not later than 1 year	75,200	75,200
Later than 1 year and not later than 5 years	183,783	258,983
	<u>258,983</u>	<u>334,183</u>

#### 24. Contingencies

A contingent liability exists to repay grants received should certain conditions not be fulfilled by the charity. In the opinion of the Trustees, the terms of the Letters of Offer have been, or will be, complied with and no liability is expected.