

COMPANY REGISTRATION NUMBER: 04984337
CHARITY REGISTRATION NUMBER: 1102337

Independent Domestic Abuse Services
Company Limited by Guarantee
Financial Statements
31 March 2022

Independent Domestic Abuse Services

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2022

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Independent Domestic Abuse Services

Company Limited by Guarantee

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

Year ended 31 March 2022

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

Reference and administrative details

Registered charity name Independent Domestic Abuse Services

Charity registration number 1102337

Company registration number 04984337

Principal office and registered office 39 Blossom Street
St Mary's Court
York
YO24 1AQ

The trustees

J Mulligan (Chair)	
A Seabrooke (Vice Chair)	
S Collins	
C Evans	
A Fearon	(Appointed 3 June 2021)
C Gilham	(Resigned 27 July 2022)
F Glyn-Jones	(Resigned 5 March 2022)
J Kent	(Appointed 3 June 2021)
N Long	
C McKeon	(Resigned 8 September 2021)
V Sundaram	(Appointed 3 June 2021)
M Walker	

Auditor Sagars Accountants Ltd
Chartered accountants & statutory auditor
Gresham House
5-7 St Paul's Street
Leeds
LS1 2JG

Solicitors Blacks Solicitors
Hanover House
22 Clarendon Road
Leeds
LS2 9NZ

Independent Domestic Abuse Services

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

Year ended 31 March 2022

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

CHAIR'S OVERVIEW

I am immensely proud of all that has been achieved this year through the hard work and dedication of our staff team, volunteers and Board.

We have continued to provide life changing and often live saving services across North and South Yorkshire, helping more than 10,000 people remain safely in their own homes and accommodating hundreds of families who needed to escape their homes because of abuse.

Despite the continuing challenges of the covid pandemic, our skilled teams continued to deliver our helplines, our community support services and emergency accommodation adapting our ways of working effectively to meet people's needs seven days a week.

During the year we established additional groups for survivors, we rolled out our new family programme in North Yorkshire and we increased our accommodation offer in South Yorkshire. We also attracted additional funding to support some of the most marginalised survivors who face multiple adversity, and we enhanced our support services for victims of sexual violence. As well as providing front line services, we understand the importance of working to prevent abuse and harm at the earliest possible time and we continued our work to develop resources for schools which will help inform students about healthy relationships. These will be rolled out over the next six months.

We take pride in all that we do, and we remain committed to delivering services to the highest standard. In recognition of this we have retained our Safe Lives Leading Lights status, our Women's Aid national quality award and our Lime Culture national standard. We have also achieved the nationally recognised Helpline Accreditation in respect of our phone service in Sheffield.

As a large specialist organisation, raising awareness and educating people about the causes and impacts of abuse and violence is a key activity. This year we provided accredited training to over 7,000 professionals, recruited more than 150 volunteers and champions to deliver key messages to communities about our services and appeared regularly in local and national press. Locally, we developed targeting campaigns and programmes with businesses through Safer Streets funding to help businesses respond effectively when they witness abuse or street harassment. We also worked with colleagues across the sector to influence national policy and to lobby on the key issues that impact survivors. Over the next year we will further develop our prevention and early intervention work through our 'whole community approach' which will provide local communities with the tools and resources to help tackle domestic abuse.

This year we are proud to have produced our new five-year strategy which will be launched in Autumn 2022. This sets out our ambitions to protect all those subject to abuse and violence, to transform the systems that negatively impact on victims and to inspire societal change both locally and nationally. We want a world where domestic abuse, sexual violence as well as all forms of violence against women and girls are not tolerated and we will work ceaselessly to this end.

Finally, everyone at IDAS plays a vital role in helping us provide the very best services and support. I give our thanks to our incredible and loyal team of staff led by CEO Sarah Hill, volunteers, champions, patrons, trustees and committee members for their fortitude and commitment throughout the year. Together we make a huge difference to thousands of people every year.

Julia Mulligan, Chair

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Year ended 31 March 2022

THE TRUSTEES

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

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

KEY MANAGEMENT PERSONNEL

Chief Executive Officer	Sarah Hill
Head of Finance and Administration	Carol Butterill
Head of Client Services	Chris Davies
Head of People	Tracey Beever

PATRONS

Rory Cowan (actor)

Joanne Harris (author)

Joolz Denby (poet)

Margaret Sentamu (humanitarian)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure

IDAS continues to operate within a strong structure which allows for the delivery of excellent services and organisational growth.

Operating within a Scheme of Delegation, the Board of Trustees are responsible for strategic development, guaranteeing financial soundness, and ensuring adherence to key policies and procedures. A sub-committee structure exists and this was reviewed in 2020-21. The three Sub-committees are Finance and Investment, Quality Assurance and People and Resources. The committees are made up of Board trustees, Board non-trustee committee members, staff and stakeholders with specific expertise and specialism. Committees report back to the full Board every quarter.

Our Chief Executive Officer is responsible for recommending and implementing strategic development and ensuring the effective management of human and financial resources.

A skilled team of senior managers made up of the Head of Finance and Administration, the Head of Client Services and the Head of People oversee the delivery of key areas of the Business Plan, help develop services identify new funding streams and ensure the best practice in delivery. A dedicated team of Regional and Local Area Managers supervise, support and case manage experienced, qualified practitioners.

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Year ended 31 March 2022

Trustee Recruitment and Training

Our Board comprises skilled and knowledgeable trustees and non-trustee committee members, recruited from a breadth of sectors including the law, human resources, marketing and finance. Trustee vacancies are advertised widely using national and local trustee and volunteering internet sites, in volunteer bureaux, the local press, through our statutory and voluntary partners, and with local businesses and organisations.

IDAS has a comprehensive training and induction package specifically for Board members which ensures that every new trustee understands the responsibilities of their role, the principles of financial management and gains significant awareness about the organisation. An annual Away Day allows the Board to identify and consider priority areas.

Employees

IDAS employees come from diverse backgrounds and have worked in various settings including social care, criminal justice and counselling services. They all undergo a rigorous recruitment and individual induction process and receive on-going training and support. We continue our commitment to ensuring that all our adult support workers receive accredited IDVA (Independent Domestic Violence Advisors) training. All employees and Trustees are subject to enhanced DBS checks.

Pay policy for senior staff

The board of directors, who are the Charity's trustees, and the senior management team are responsible for directing and controlling, running and operating the Company on a day to day basis. All directors give their time freely and no director received remuneration in the year. Details of director's expenses and related party transactions are disclosed in note 10 to the accounts.

The pay of the senior staff is reviewed annually against sector benchmarks. The Trustees have adopted the National Council for Voluntary Organisations (NCVO) Guidance on senior staff pay in respect of current recruitment.

Risk Review

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

OBJECTIVES AND ACTIVITIES

Objectives

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

Independent Domestic Abuse Services

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

Year ended 31 March 2022

Activities

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

Refuges for women and children escaping domestic abuse.
Dispersed accommodation and support for anyone who needs to escape abuse.
Community based services including Independent Domestic Violence Advisors (IDVAs), Independent Sexual Violence Advisors (ISVAs).
Groups including our own MODA (Moving on from Domestic Abuse), You and Me, Mum and self-esteem groups.
Support to children and young people, including 1-2-1 support and groups.
Free, confidential helplines available 7 days a week.
Accredited training including free on-line awareness training.
Access to counselling and therapeutic services.
Access to support via Live Chat.
Extensive web resources including our dedicated family court website.

Our Values

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

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

Our Volunteers

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

ACHIEVEMENTS AND PERFORMANCE

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

Our achievements include:

Accommodation

We provide emergency refuge and dispersed accommodation to hundreds of families each year in Barnsley, North Yorkshire and Sheffield.

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Year ended 31 March 2022

We pride ourselves on the standard of our accommodation and ensure that many of our units are fully accessible to people with physical disabilities and sensory impairments. In our refuges, every family has access to their own bedrooms and bathrooms with some shared facilities including kitchens, lounges and playrooms.

Our dispersed accommodation provides fully self-contained accommodation with support and we have a range of different sized units to accommodate people with or without children.

In addition to accommodating people locally we are able to access other refuges across the UK via the 'refuges online' service which provides a search feature for refuges and other emergency accommodation.

Our refuges are WAFE (Women's Aid Federation of England) affiliated which means that we fully support the principle of an open-door policy, believing victims accounts of their experiences rather than requiring proof of domestic abuse.

Community based services

Our community teams provide extensive support to victims living in their own homes across Barnsley, North Yorkshire and in Sheffield. Over the last year we have received over 20,000 referrals for our community support services and more than 25,000 calls to our helplines making IDAS one of the largest providers of specialist support in the UK.

We offer a holistic assessment for everyone who accesses our services to work out and agree the best support for each individual. Support can include intensive safety planning, assistance through criminal and civil legal processes and help to recover from the harmful impacts of abuse through 1-2-1 work and groups. Where we identify that a person has other support needs, for example around housing, drug and alcohol use, work and benefits, we regularly work with other specialist organisations to help meet these, referring to children's centres, substance misuse agencies and therapeutic services.

In our Sheffield teams, we employ specialist workers to engage with a range of communities including LGBT people, disabled women and diverse ethnic groups. We also have a team who work with those who face multiple disadvantage including homeless people.

In North Yorkshire we work in partnership with national charity St Giles to support female offenders who are also victims of abuse. We are also proud to deliver a countywide ISVA service for anyone subject to sexual abuse or violence. Our IDVA and ISVA services in the north support young people aged 14+ as well as adults and also provide advice and guidance for the parents of children who have been sexually abused.

Children and young people

Children and young people are often the hidden victims of abuse and many are impacted by witnessing abuse at home and/or through unhealthy or abusive relationships as they get older. Studies show that girls aged 14 – 25 are more at risk of sexual violence and domestic abuse than any other group.

Through our Independent Domestic Violence Advisor (IDVA) and Independent Sexual Violence Advisor (ISVA) service we can support young people aged 14+ in their own right and in some areas we are able to provide services that specifically support younger people including our innovative Respect and Whole Family Programmes which are delivered across North Yorkshire.

Through grant funding, we are currently developing tools and resources for schools to help them educate and support young people to develop healthy relationships.

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Year ended 31 March 2022

Helpline

Our free to use, confidential helplines become busier every year and last year we dealt with over 25,000 calls via our dedicated lines. In addition to the helplines, we have delivered over 1,000 completely confidential and anonymous live chat sessions during the year.

Training and professional consultancy

We continue to educate, inform and train people about how best to support people subject to abuse and violence. Over the year we have provided our accredited training packages to hundreds of professionals, including GPs, housing teams and university students. Many of our training packages are now CPD accredited.

Our courses were completed by over 7,000 people during the year and we also facilitated Safe and Together training for social workers in Sheffield and, alongside Safe Lives, delivered Domestic Abuse Matters training to hundreds of police officers across Yorkshire.

Awareness and publicity

IDAS is committed to raising awareness of the causes and impacts of domestic abuse and sexual violence as widely as possible and we have featured on radio interviews, local television news programmes and received widespread press coverage.

Through our brilliant team of domestic abuse champions, we were able to reach people living in local communities to help spread the word about IDAS and the services we provide. Throughout the year we have engaged with students, health teams, members of the armed forces, taxi drivers and hairdressers to build an awareness of what we do. In Barnsley, we have continued to promote the Speak Up, I'm Listening campaigns at Christmas and throughout the year. This encourages survivors to come forward for support and links with employers to raise awareness about how domestic abuse can affect their employees. In North Yorkshire we were awarded Safer Streets funding to work with local shops and businesses to help respond positively when they witness street harassment and the abuse of women and girls.

In November and December, we used the 16 days of action against violence against women to hold a series of online and public activities to raise awareness.

Nationally, we campaigned alongside other sector leaders calling for legislation on non-fatal strangulation, lobbying for improvements in the family courts and demanding an extension of funding to support domestic abuse victims who do not have recourse to public funds.

IDAS relies on the commitment of our champions, supporters and patrons to help us spread the word, including our valued patrons Rory Cowan, Joolz Denby, Joanne Harris and humanitarian, Margaret Sentamu.

Fundraising activity

We organise fundraising events and co-ordinate the activities of our supporters both in the services we provide and in the wider community. We have now employed a part time Fundraiser to support this work. IDAS adheres to the guidance contained in the Fundraising Regulator's Code of Fundraising Practice.

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Year ended 31 March 2022

New Contracts and Grants Awarded

During the year, IDAS received notification of the continuation of our contracts in North Yorkshire and in Sheffield. We were also awarded additional government funding to meet extra demand for support and accommodation. Our Barnsley services will be re-tendered during 2022.

COVID-19

We have continued to face the challenge of adapting and customising our services to meet the needs of clients against the background of the Covid pandemic which has, at times, meant high levels of staff sickness. We have successfully provided online support where face to face support was difficult and all of our refuges have remained open for families needing emergency accommodation. We are now increasingly returning to normal, delivering groups and 1-2-1 work in person to the majority of those we support.

FINANCIAL REVIEW

Treasurer's Statement

Although the result for the year is a net reduction in funds, we consider this to be a reasonable performance, given that we have continued to work under pressure to meet exceptionally high demand for our services in the immediate post pandemic period.

Our stable contract base accounted for 72.5% of total income and we received further government grant funding during the year which enabled us to recruit more front-line staff. However, donations and fundraised income disappointingly fell short of our target.

As we have moved towards hybrid home/ office working, our expenditure has partly reverted to pre-pandemic patterns. We have maintained a focus on IT resources and have invested £50k to facilitate remote working. As the year ended, we started to see significant inflationary pressure and we expect this to be a challenging feature of 2022/23.

The balance sheet remains very strong with a current ratio of 2.4:1 (Current Assets £1,413k: Current Liabilities £588k) and £1,683k total funds carried forward. At the year end, restricted funds accounted for 16.1% of total funds compared to 16.3% in the previous year.

Investment Policy

Under the terms of the Memorandum and Articles of Association, the monies of Independent Domestic Abuse Services not immediately required for the delivery of services may be invested in such investments, securities or property as may be thought fit.

Reserves Policy

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

The risk assessment has been carried out for the 2022-23 year and the maximum and minimum levels have been determined as £890k and £596k respectively. The charity's free reserves as of 31st March 2022 amounts to £1,280k which is equivalent to 2.9 months expenditure.

As the actual level of free reserves as at 31 March 2022 exceeds the maximum level of reserves required, the Board of Trustees plan to consult with the Senior Leadership Team on designating surplus reserves for specific purposes associated with the strategic development of the charity.

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

Year ended 31 March 2022

PLANS FOR FUTURE PERIODS

IDAS strategy

We will continue to deliver and develop services that we know are essential for the safety and well-being of thousands of victims and survivors living across Yorkshire. In addition, we are committed to continual improvement and to developing new and unique services.

Specifically, over the next year, we aim:

- To diversify our funding streams to enable us to grow our services offered.
- To develop structured online programme for survivors of domestic abuse and sexual violence.
- To develop our work in schools, providing educational programmes to young people.
- To review our web and social media offers.
- To develop support groups for the friends and family of survivors of domestic abuse.
- To develop our online training packages and programmes to potentially generate an income from this area of work.

Trustees' responsibilities statement

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

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

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

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

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

Auditor

Sagars Accountants Ltd were appointed as auditors on 26 January 2022.

15-Sep-2022

The trustees' annual report and the strategic report were approved on and signed on behalf of the board of trustees by:

Julia Mulligan

J Mulligan
Trustee

Independent Domestic Abuse Services

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Independent Auditor's Report to the Members of Independent Domestic Abuse Services

Year ended 31 March 2022

Opinion

We have audited the financial statements of Independent Domestic Abuse Services (the 'charity') for the year ended 31 March 2022 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 2022 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.

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Independent Auditor's Report to the Members of Independent Domestic Abuse Services *(continued)*

Year ended 31 March 2022

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.

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Independent Auditor's Report to the Members of Independent Domestic Abuse Services *(continued)*

Year ended 31 March 2022

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.

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:

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006 together with the Charities SORP (FRS102) 2019.

We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

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 might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context were Charities Commission Regulations and requirements from funders.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income and the override of controls by management.

Our audit procedures to respond to these risks included:

- enquiries of management and the Trustees about their own identification and assessment of the risks of irregularities,
- sample testing on the posting of journals,
- reviewing accounting estimates for biases,

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Independent Auditor's Report to the Members of Independent Domestic Abuse Services *(continued)*

Year ended 31 March 2022

- reviewing contracts and carrying out detailed substantive testing on the completeness of income,
- reading minutes of meetings of those charged with governance; and
- obtaining confirmation from the trustees that there was no regulatory correspondence with the Charity Commission.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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.

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Independent Auditor's Report to the Members of Independent Domestic Abuse Services *(continued)*

Year ended 31 March 2022

Use of our report

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



Susan Seaman BA FCA CIOT (Senior Statutory Auditor)

For and on behalf of
Sagars Accountants Ltd
Chartered accountants & statutory auditor
Gresham House
5-7 St Paul's Street
Leeds
LS1 2JG
15-Sep-2022
..... 2022

Independent Domestic Abuse Services

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Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2022

		2022	2021	
	Unrestricted funds	Restricted funds	Total funds	
Note	£	£	£	
Income and endowments				
Donations and legacies	5	89,589	31,053	120,642
Charitable activities	6	3,859,202	869,828	4,729,030
Other income	7	18,332	–	18,332
Total income		<u>3,967,123</u>	<u>900,881</u>	<u>4,868,004</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	8	(5,506)	(5,392)	(10,898)
Expenditure on charitable activities	9,10	(3,999,043)	(909,218)	(4,908,261)
Total expenditure		<u>(4,004,549)</u>	<u>(914,610)</u>	<u>(4,919,159)</u>
Net gains on investments	12	26,824	–	26,824
Net (expenditure)/income		<u>(10,602)</u>	<u>(13,729)</u>	<u>(24,331)</u>
Transfers between funds		(6,985)	6,985	–
Net movement in funds		<u>(17,587)</u>	<u>(6,744)</u>	<u>659,309</u>
Reconciliation of funds				
Total funds brought forward		1,428,576	279,025	1,707,601
Total funds carried forward		<u>1,410,989</u>	<u>272,281</u>	<u>1,707,601</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 18 to 32 form part of these financial statements.

Independent Domestic Abuse Services

Company Limited by Guarantee

Statement of Financial Position

31 March 2022

	Note	2022		2021	
		£	£	£	£
Fixed assets					
Tangible fixed assets	16		122,543		108,250
Investments	17		735,540		708,716
			<u>858,083</u>		<u>816,966</u>
Current assets					
Debtors	18	351,824		236,673	
Cash at bank and in hand		<u>1,060,952</u>		<u>1,301,058</u>	
		1,412,776		1,537,731	
Creditors: amounts falling due within one year	19	<u>(587,589)</u>		<u>(647,096)</u>	
Net current assets			<u>825,187</u>		<u>890,635</u>
Total assets less current liabilities			<u>1,683,270</u>		<u>1,707,601</u>
Net assets			<u>1,683,270</u>		<u>1,707,601</u>
Funds of the charity					
Restricted funds			272,281		279,025
Unrestricted funds			<u>1,410,989</u>		<u>1,428,576</u>
Total charity funds	21		<u>1,683,270</u>		<u>1,707,601</u>

These financial statements were approved by the board of trustees and authorised for issue on 15 Sep 2022, and are signed on behalf of the board by:

Catherine SJ Evans

C Evans
Trustee

Julia Mulligan

J Mulligan
Trustee

The notes on pages 18 to 32 form part of these financial statements.

Independent Domestic Abuse Services

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2022

	2022 £	2021 £
Cash flows from operating activities		
Net (expenditure)/income	(24,331)	659,309
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	43,066	29,485
Net gains on investments	(26,824)	(171,578)
Loss on disposal of tangible fixed assets	2,641	4,598
Accrued expenses	5,004	–
<i>Changes in:</i>		
Trade and other debtors	(115,151)	(53,523)
Trade and other creditors	(64,511)	246,489
Cash generated from operations	(180,106)	714,780
Net cash (used in)/from operating activities	(180,106)	714,780
Cash flows from investing activities		
Purchase of tangible assets	(60,000)	(85,762)
Net cash used in investing activities	(60,000)	(85,762)
Net (decrease)/increase in cash and cash equivalents	(240,106)	629,018
Cash and cash equivalents at beginning of year	1,301,058	672,040
Cash and cash equivalents at end of year	1,060,952	1,301,058

The notes on pages 18 to 32 form part of these financial statements.

Independent Domestic Abuse Services

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2022

1. General information

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

2. 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 under the historical cost convention with the exception of investments which are included at market value.

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

Going concern

The directors and trustees have considered the financial position and projections of the charity and have a reasonable expectation that it has adequate resources to support its ongoing activities for the foreseeable future. The directors and trustees consider that there are no material uncertainties related to events or conditions that may cast significant doubt upon the charity's ability to continue as a going concern and therefore they have continued to adopt the going concern basis in preparing the financial statements.

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 in the circumstances.

Areas in which judgement has been applied in preparing these financial statements include an assessment of the appropriate expenditure to recognise against certain restricted grants, and the allocation of support costs as outlined below.

Taxation

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

Independent Domestic Abuse Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Incoming resources

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

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

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

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

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

Resources expended

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

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

Independent Domestic Abuse Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Charitable activities

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

-Provision of refuge space, including telephone help and advice line.

-Outreach / Independent Domestic Violence Advisor ('IDVA') services / Independent Sexual Violence Advisor ('ISVA') services to adults in the community and rural areas.

-Support for children and young people in the community.

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

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.

Support costs

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

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

Allocation and apportionment of costs

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

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

Tangible assets

Tangible assets are measured at cost less accumulated depreciation and any provision for impairment. The level at which fixed assets are capitalised has been set at £300.

Independent Domestic Abuse Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Depreciation

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

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

Defined contribution pension scheme

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

Investments

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

The charity's investments are held within managed investment portfolios, and comprise of a range of listed bonds, equities, unit trusts and open-ended investment companies.

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

Financial instruments

Fixed asset investments are measured at fair value through net income and expenditure on the Statement of Financial Activities.

All other financial assets and liabilities are measured at amortised cost.

4. Limited by guarantee

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

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations, legacies and gift aid	80,964	31,053	112,017
Gifts, donations in kind	8,625	—	8,625
	<u>89,589</u>	<u>31,053</u>	<u>120,642</u>

Independent Domestic Abuse Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations, legacies and gift aid	146,466	25,673	172,139
Gifts, donations in kind	10,167	–	10,167
	<u>156,633</u>	<u>25,673</u>	<u>182,306</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Provision of refuge space			
Contracts	757,244	132,084	889,328
Rents	436,385	1,619	438,004
Support charges	31,069	–	31,069
Grants	109,930	5,546	115,476
	<u>1,334,628</u>	<u>139,249</u>	<u>1,473,877</u>
Community based Outreach and ISVA			
Contracts	2,418,566	77,318	2,495,884
Grants	574	609,348	609,922
	<u>2,419,140</u>	<u>686,666</u>	<u>3,105,806</u>
Support for children and young people			
Contracts	99,684	42,418	142,102
Grants	5,750	1,495	7,245
	<u>105,434</u>	<u>43,913</u>	<u>149,347</u>
	<u>3,859,202</u>	<u>869,828</u>	<u>4,729,030</u>

Independent Domestic Abuse Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Provision of refuge space			
Contracts	760,108	–	760,108
Rents	396,585	–	396,585
Support charges	29,526	–	29,526
Grants	13,925	271,267	285,192
	<u>1,200,144</u>	<u>271,267</u>	<u>1,471,411</u>
Community based Outreach and ISVA			
Contracts	2,425,456	19,280	2,444,736
Grants	468,559	–	468,559
	<u>2,894,015</u>	<u>19,280</u>	<u>2,913,295</u>
Support for children and young people			
Contracts	99,981	–	99,981
Grants	193,901	–	193,901
	<u>293,882</u>	<u>–</u>	<u>293,882</u>
	<u>4,388,041</u>	<u>290,547</u>	<u>4,678,588</u>

7. Other income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Other income	12,117	12,117	4,318	4,318
IDAS training	6,215	6,215	5,690	5,690
	<u>18,332</u>	<u>18,332</u>	<u>10,008</u>	<u>10,008</u>

Independent Domestic Abuse Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

8. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Cost of raising funds	5,506	5,392	10,898

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Cost of raising funds	25,403	88	25,491

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Provision of refuge space	1,119,177	135,414	1,254,591
Community based Outreach & ISVA	2,183,004	669,313	2,852,317
Support for children and young people	84,734	104,491	189,225
Support and governance costs	612,128	–	612,128
	<u>3,999,043</u>	<u>909,218</u>	<u>4,908,261</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Provision of refuge space	1,166,740	1,671	1,168,411
Community based Outreach & ISVA	2,515,196	25,828	2,541,024
Support for children and young people	88,831	28,994	117,825
Support and governance costs	530,420	–	530,420
	<u>4,301,187</u>	<u>56,493</u>	<u>4,357,680</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Partner payments £	Support costs £	Total funds 2022 £	Total fund 2021 £
Provision of refuge space	1,057,045	197,546	175,944	1,430,535	1,328,281
Community based Outreach & ISVA	2,733,267	119,050	370,758	3,223,075	2,851,057
Support for children and young people	189,227	–	17,828	207,054	133,852
Governance costs	–	–	47,596	47,596	44,490
	<u>3,979,539</u>	<u>316,596</u>	<u>612,126</u>	<u>4,908,261</u>	<u>4,357,680</u>

Independent Domestic Abuse Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

11. Analysis of support costs

	Provision of refuge space £	Community based Outreach & ISVA £	Support for children and young people £	Total 2022 £	Total 2021 £
Staff costs	134,434	283,286	13,622	431,342	362,730
Running costs	2,686	5,660	272	8,618	8,710
Office costs	38,824	81,812	3,934	124,570	114,490
	<u>175,944</u>	<u>370,758</u>	<u>17,828</u>	<u>564,530</u>	<u>485,930</u>

12. Net gains on investments

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Gains/(losses) on other investment assets	26,824	26,824	171,578	171,578

13. Net (expenditure)/income

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

	2022 £	2021 £
Depreciation of tangible fixed assets	43,066	29,485
Fees payable for the audit of the financial statements	7,500	8,400
Fees for non audit services provided by the Charity's auditors	2,304	-

14. Staff costs

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

	2022 £	2021 £
Wages and salaries	3,160,848	2,636,139
Social security costs	243,323	203,337
Pension costs	98,439	85,028
Total staff costs	<u>3,502,610</u>	<u>2,924,504</u>

The average head count of employees during the year was 147 (2021: 124). The average number of full-time equivalent employees during the year is analysed as follows:

	2022 No.	2021 No.
Refuge workers including telephone help and advice line	10	10
Outreach / IDVA / ISVA workers	85	65
Children and young people workers	6	6
Volunteer organisers	2	2
Management and support	11	9
Dispersed Accommodation workers	8	5
	<u>122</u>	<u>97</u>

Independent Domestic Abuse Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

14. Staff costs *(continued)*

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

	2022	2021
	No.	No.
£70,000 to £79,999	–	1
£80,000 to £89,999	<u>1</u>	–
	<u>1</u>	<u>1</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 £213,683 (2021:£187,411).

15. Trustee remuneration and expenses

There were no trustees' remuneration or other benefits for the year end 31 March 2022 nor for the year ended 31 March 2021.

Expenses paid to one trustee for the year ended 31 March 2022 were reimbursements of travel costs and these amounted to £79 (2021 - one trustee £172)

16. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 April 2021	61,623	141,862	203,485
Additions	9,876	50,124	60,000
Disposals	(313)	(8,020)	(8,333)
At 31 March 2022	<u>71,186</u>	<u>183,966</u>	<u>255,152</u>
Depreciation			
At 1 April 2021	46,272	48,963	95,235
Charge for the year	7,382	35,684	43,066
Disposals	(313)	(5,379)	(5,692)
At 31 March 2022	<u>53,341</u>	<u>79,268</u>	<u>132,609</u>
Carrying amount			
At 31 March 2022	<u>17,845</u>	<u>104,698</u>	<u>122,543</u>
At 31 March 2021	<u>15,351</u>	<u>92,899</u>	<u>108,250</u>

Independent Domestic Abuse Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

17. Investments

	Other investments £
Cost or valuation	
At 1 April 2021	708,716
Additions	–
Fair value movements	26,824
At 31 March 2022	735,540
Impairment	
At 1 April 2021 and 31 March 2022	–
Carrying amount	
At 31 March 2022	735,540
At 31 March 2021	708,716

All investments shown above are held at valuation.

The charity's investments are held within managed investment portfolios, and comprise of a range of listed bonds, equities, unit trusts and open-ended investment companies,

The historical cost of the fixed asset investments is £400,000 (2021 - £400,000).

18. Debtors

	2022 £	2021 £
Trade debtors	261,668	107,184
Prepayments and accrued income	88,907	129,489
Other debtors	1,249	–
	351,824	236,673

19. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	138,712	171,206
Accruals and deferred income	366,636	387,868
Social security and other taxes	61,596	68,528
Other creditors	20,645	19,494
	587,589	647,096

Independent Domestic Abuse Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

20. Deferred income

	2022 £	2021 £
At 1 April 2021	290,175	193,901
Amount released to income	(290,175)	(193,901)
Amount deferred in year	249,814	290,175
At 31 March 2022	<u>249,814</u>	<u>290,175</u>

Income from contracts and performance related grants is deferred when received in advance of the delivery of the service. The movement of £40,361 is reflected in current year income.

21. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2021 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2022 £
General funds	1,402,485	3,967,123	(4,004,549)	(6,985)	26,824	1,384,898
Scarborough Refuge set up	15,000	–	–	–	–	15,000
Transformation fund	11,091	–	–	–	–	11,091
	<u>1,428,576</u>	<u>3,967,123</u>	<u>(4,004,549)</u>	<u>(6,985)</u>	<u>26,824</u>	<u>1,410,989</u>

	At 1 Apr 2020 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2021 £
General funds	1,002,239	4,554,682	(4,326,014)	–	171,578	1,402,485
Scarborough Refuge set up	15,000	–	–	–	–	15,000
Transformation fund	11,667	–	(576)	–	–	11,091
	<u>1,028,906</u>	<u>4,554,682</u>	<u>(4,326,590)</u>	<u>–</u>	<u>171,578</u>	<u>1,428,576</u>

Independent Domestic Abuse Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

Restricted funds

	At 1 Apr 2021	Income	Expenditure	Transfers	At 31 Mar 2022
	£	£	£	£	£
The Asda Foundation	148,272	725	(63,164)	–	85,833
The Bruno Schroder Trust	66,170	–	(24,639)	–	41,531
Police and Crime Commissioners for North Yorkshire (PCC)	13,816	55,200	(53,123)	–	15,893
Sheffield City Council	662	134,071	(130,423)	–	4,310
North Yorkshire Sports	4,212	–	(647)	–	3,565
Random Acts	1,754	–	(154)	–	1,600
City of York Council	–	5,407	(7,647)	2,240	–
BBC Children in Need	–	1,534	(5,476)	3,942	–
Barnsley Metropolitan Borough Council	–	21,233	(20,741)	–	492
Howard & Co	–	500	(553)	53	–
Barnsley Chronicle	–	685	(1,336)	651	–
Benenden Health	–	509	(70)	–	439
St Giles	–	23,816	(20,870)	–	2,946
Ministry of Justice	–	622,229	(583,017)	–	39,212
York Street Aid	–	1,500	(993)	–	507
Selby District Council	–	1,619	(1,718)	99	–
North Yorkshire County Council	–	800	(39)	–	761
Norman Collinson Charitable Trust	–	–	–	–	–
Tesco Groundworks	–	–	–	–	–
Other restricted donations	44,139	31,053	–	–	75,192
	<u>279,025</u>	<u>900,881</u>	<u>(914,610)</u>	<u>6,985</u>	<u>272,281</u>

Independent Domestic Abuse Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
The Asda Foundation	–	165,554	(17,282)	148,272
The Bruno Schroder Trust	–	67,000	(830)	66,170
Police and Crime Commissioners for North Yorkshire (PCC)	–	18,314	(4,498)	13,816
Sheffield City Council	–	750	(88)	662
North Yorkshire Sports Random Acts	–	5,700	(1,488)	4,212
City of York Council	–	1,754	–	1,754
BBC Children in Need	–	–	–	–
Barnsley Metropolitan Borough Council	–	11,712	(11,712)	–
Howard & Co	–	19,280	(19,280)	–
Barnsley Chronicle	–	–	–	–
Benenden Health	–	–	–	–
St Giles	–	–	–	–
Ministry of Justice	–	–	–	–
York Street Aid	–	–	–	–
Selby District Council	–	–	–	–
North Yorkshire County Council	–	–	–	–
Norman Collinson Charitable Trust	–	300	(300)	–
Tesco Groundworks	–	183	(183)	–
Other restricted donations	19,386	25,673	(920)	44,139
	<u>19,386</u>	<u>316,220</u>	<u>(56,581)</u>	<u>279,025</u>

Designated funds:

Scarborough Refuge set-up

£15,000 has been designated to cover the provision for the first-year implementation costs for setting up the Scarborough refuge. The project is still pending as at 31 March 2022.

Transformation fund

The transformation fund was designated in 2018-19 to provide resources for a series of reviews of administrative functions and infrastructure requirements. As at 1 April 2021, the unspent balance on the fund was £11,091 and no further costs were allocated fund during 2021-22. The trustees will consider whether the designation is still appropriate.

Restricted funds:

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

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

Independent Domestic Abuse Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

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

The Bruno Schroder Trust – to provide additional resources for referral services

Police and Crime Commissioners for North Yorkshire - to help facilitate the development of Helpline and On-call services.

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

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

St Giles – for rehabilitation and resettlement services.

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

BBC Children in Need - to support children in the York and Scarborough regions, funding the Creating Safer Lives programme, which is a therapeutic programme for 5 to 18 year olds affected by domestic abuse or sexual violence, to help improve family relationships, increase emotional resilience and to help them achieve their goals and reach their potential.

Barnsley Metropolitan Borough Council - as part of the 'Bringing Barnsley Together' initiative to provide support to vulnerable victims in awareness and reporting of crime, particularly those associated with domestic and / or sexual violence.

22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	122,543	–	122,543
Investments	735,540	–	735,540
Current assets	1,054,832	357,944	1,412,776
Creditors less than 1 year	(501,926)	(85,663)	(587,589)
Net assets	1,410,989	272,281	1,683,270

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	108,250	–	108,250
Investments	708,716	–	708,716
Current assets	1,143,569	394,162	1,537,731
Creditors less than 1 year	(531,959)	(115,137)	(647,096)
Net assets	1,428,576	279,025	1,707,601

Independent Domestic Abuse Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

23. Analysis of changes in net debt

	At 1 Apr 2021	Cash flows	At 31 Mar 2022
	£	£	£
Cash at bank and in hand	<u>1,301,058</u>	<u>(240,106)</u>	<u>1,060,952</u>

24. Operating lease commitments

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

	2022	2021
	£	£
Not later than 1 year	72,278	95,664
Later than 1 year and not later than 5 years	36,609	95,218
	<u>108,887</u>	<u>190,882</u>

The total amount of lease payments recognised as an expense in the year ended 31 March 2022 was £99,144(2021: £107,850).

25. Related parties

Trustees expenses are detailed in note 15.

During the year Trustee and Chair Julie Mulligan was also the North Yorkshire Police and Fire Crime Commissioner, leaving the latter role in May 2021. The office of the North Yorkshire Police and Crime Commissioner funded contracts and grants to the total value of £1,032,597 during 2021/22. This potential conflict of interest was rigorously managed through full disclosure and abstention from any relevant Board discussions.