

COMPANY REGISTRATION NUMBER 4984337

**INDEPENDENT DOMESTIC ABUSE SERVICES
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2020**

Charity Number 1102337

INDEPENDENT DOMESTIC ABUSE SERVICES COMPANY LIMITED BY GUARANTEE

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2020

CONTENTS	PAGES
Members of the Board and professional advisers	1 - 2
Trustees Annual Report	3 - 14
Independent auditor's report to the members	15 - 17
Statement of financial activities (incorporating the income and expenditure account)	18
Balance Sheet	19 - 20
Cash Flow Statement	21 -22
Notes to the financial statements	23 - 37

INDEPENDENT DOMESTIC ABUSE SERVICES COMPANY LIMITED BY GUARANTEE

MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

Registered charity name	Independent Domestic Abuse Services
Charity number	1102337
Company registration number	4984337
Principal office	39 Blossom Street York YO24 1AQ
Registered office	39 Blossom Street York YO24 1AQ
Trustees	J Adam (Vice Chair; acting Chair 14 March 2020 to 11 June 2020) S Collins C Evans (appointed 25 October 2019) (Hon Treasurer) C Gilham F Glyn Jones S Halstead (appointed 20 February 2020) F Haynes (resigned 7 September 2019) N Long (resigned as Chair 14 March 2020) C McKeon J Mulligan (appointed 10 January 2020, appointed as Chair 11 June 2020) A Seabrooke (appointed 28 October 2019) M Walker
Chief Executive Officer	S Hill
Auditor	UHY Calvert Smith LLP Chartered Accountants & Statutory Auditor Heritage House Murton Lane Osbalwick York YO19 5UW

INDEPENDENT DOMESTIC ABUSE SERVICES COMPANY LIMITED BY GUARANTEE

MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS *(continued)*

Bankers

Unity Trust Bank plc
Nine Brindley place
Birmingham
B1 2HB

Hampshire Trust Bank
Savings
PO Box 73115
London
EC4P 4GP

Old Mutual Wealth
Old Mutual House
Portland Terrace
Southampton
SO14 7AY

Standard Life WRAP
Dundas House
20 Brandon Street
Edinburgh
EH3 5PP

Employment Legal Advisors

Blacks Solicitors
4th Floor
Wade House
The Merrion Centre
Leeds
LS2 8NG

INDEPENDENT DOMESTIC ABUSE SERVICES COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2020

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 2020.

CHAIR'S OVERVIEW

This has been a further significant and successful year for IDAS as we have continued to develop our services across the region. Our skilled teams delivered a range of high quality support services across North Yorkshire and Barnsley and we have established ourselves in Sheffield, providing community-based support services to thousands of people across the City.

As the largest domestic abuse charity in the region our services provide a lifeline to many thousands of people every year. Through our emergency accommodation and community support teams, we managed over 15,000 referrals during the year and helped keep over 7,000 families and individuals safe.

During the period, calls to our helplines increased to over 20,000 and use of our live chat service increased by over 100%.

Our Independent Sexual Violence Advisors supported over 400 people and we delivered intensive support to 150 families through our Respect programme which challenges and supports young people who are abusive to family members.

Additionally, we won funding to develop schools' resources to help inform and educate young people about the causes and impacts of abuse. This project will begin fully in 2020 – 2021.

During the year, our contracts in Barnsley were extended by two years, we were commissioned to provide emergency accommodation across North Yorkshire and we won a contract to develop dispersed accommodation in Sheffield. We also benefited from spectacular fundraising results with our efforts boosted by Strata Housing, which raised over £130,000 for us.

We are committed to delivering services to the highest standard and in recognition of this we have retained our Safe Lives Leading Lights status and Women's Aid national quality award. Feedback about our services tells us that over 98% of survivors using our services felt safer thanks to our support.

"IDAS demonstrate excellent practice in place in relation to service provision. The service has a robust policy framework in place that is fully embedded in practice. They evidence good practice in risk assessing, and excellent practice in safety and support planning. Staff are committed to empowering their clients and were creative in how they work with clients at different stages." Safelives, 2019
Raising awareness continues to be a key activity for IDAS and in addition to open days, events and expert panels, we continued to recruit and train professionals, employers and survivors to become IDAS champions. We now have over 150 champions and volunteers who help spread the word about our services. We are particularly keen to improve awareness in rural areas following a report commissioned by Julia Mulligan, North Yorkshire Police Crime Commissioner, which found victims living in rural areas were more isolated and less supported. This work will continue post COVID.

We also developed a comprehensive report about the Family Courts and a website to provide advice and support to families going through the courts. In addition, our social media platforms have gained new followers, our online training attracted over 3,000 participants and our accredited classroom training was delivered to over 2,000 professionals including social workers and health teams.

INDEPENDENT DOMESTIC ABUSE SERVICES COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2020

In March 2020, we were, like every individual and organisation, significantly impacted by COVID-19. We quickly mobilised to change the way we work adapting to distanced and electronic methods of supporting clients. The Board are very proud of the way in which the teams pulled together and adapted during this time to ensure that services continued to be provided to the most vulnerable of our clients.

Over the next year we look forward to enhancing our commissioned services, expanding our dispersed housing offer and developing our educational and awareness raising work with children and young people.

Towards the end of this year, I formally stepped away from the position of Chair but remain on the Board and look forward to working closely with the new Chair in the future.

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.

Nicholas Long, MBE

Chair

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of members of the board and professional advisers on pages 1 to 2 of the financial statements.

INDEPENDENT DOMESTIC ABUSE SERVICES COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2020

THE TRUSTEES

The trustees who served the company during the period were as follows:

Jane Adam (Vice Chair; acting Chair 14 March to 11 June 2020)
Sue Collins
Catherine Evans
Claudia Gilham
Francesca Glyn Jones
Sue Halstead
Francesca Haynes
Nicholas Long (Chair to 14 March 2020)
Celia McKeon
Julia Mulligan (Chair from 11 June 2020)
Alison Seabrooke
Martin Walker

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 (appointed 23 April 2019)
Head of Client Services	Chris Davies

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. Sub-committees have been established to focus on specific areas of work and ensure additional strategic oversight. These are; finance and resources, fundraising and profile raising; audit, quality and performance and professional standards. 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 and the Head of Client Services 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.

INDEPENDENT DOMESTIC ABUSE SERVICES COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure *(continued)*

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 directors' 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 Audit Quality and Performance Committee reviews the risk register on a quarterly basis and highlights to the Board any matters which it judges 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 and July 2016. 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 COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2020

OBJECTIVES AND ACTIVITIES

Activities

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

Refuge and dispersed accommodation.

Community based services including Independent Domestic Violence Advisors (IDVAs), Independent Sexual Violence Advisors (ISVAs) and outreach workers.

Support to children and young people through our Young Person's Programme and advocacy services.

Free to use, 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.

Access to groups including the MODA (Moving on from Domestic Abuse), You and Me, Mum and self-esteem groups.

Values

IDAS values underpin the work we do and how we do it:

- **Compassionate** – we deeply care about what we do and how we do it.
- **Determined** – we endeavour to make a real difference to people's lives and will work hard to achieve the best for everyone we support.
- **Inclusive** – we support anyone who is affected by abuse or violence. We are open and accountable to our clients, colleagues, stakeholders and partner agencies and include them in shaping and delivering our services.
- **Courageous** – we stand up for all those we support and embrace innovation and new ways of working to effect real and lasting change.
- **Respectful** – we treat people with respect, delivering our services with integrity to build trust and confidence.

INDEPENDENT DOMESTIC ABUSE SERVICES COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2020

Our Volunteers

IDAS is very involved in the community and we have developed a team of over 150 champions who help publicise and promote the work of IDAS in their local communities.

Our teams are also supported by volunteers who assist in a range of activities including helping us provide children's activities in the refuge, accompanying clients to solicitors' appointments, co-facilitating recovery groups and raising awareness and funds for IDAS.

OBJECTIVES AND ACTIVITIES 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.

We pride ourselves on the standard of accommodation offered and ensure that many of our units are fully accessible to people with 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.

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.

During the last year we have successfully supported over 150 families to be rehoused following a stay in our 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. We are also able to accommodate male victims through our dispersed accommodation.

Community based services

We provide high quality support to victims living in their own homes across Barnsley, North Yorkshire and in Sheffield through our IDVA and outreach services. Support includes 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.

In North Yorkshire we are proud to deliver an ISVA service across the county to anyone affected by sexual abuse or violence. Our IDVA and ISVA services support young people aged 14+ as well as adults and we are also able to advise the parents of children who have been sexually abused.

Over the last year we have received over 15,000 referrals for these services, 20,000 calls to our helplines and provided support to 7,000 families making IDAS one of the largest providers of specialist support in the UK.

INDEPENDENT DOMESTIC ABUSE SERVICES COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2020

OBJECTIVES AND ACTIVITIES

Community based services *(continued)*

We offer a holistic assessment for everyone who accesses our services. In addition to specific support to help deal with the trauma caused by abuse and violence, this assessment helps identify other related needs, for example; housing, drug and alcohol use, work and benefits. For additional support we regularly refer to children's centres, substance misuse agencies and therapeutic services.

Support is provided through 1-2-1 work and structured groups.

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. Some surveys show that girls aged 14 – 25 are more at risk of sexual violence and domestic abuse than any other group.

Through our IDVA and ISVA service we can support young people aged 14+ and in some areas we are lucky to manage services that specifically support younger people including our children's advocacy service in York and Scarborough.

We also provide a Young Person's Programme which is a preventative programme to support families where the young person is aggressive within the family home.

Through ASDA Foundation and Crime Reduction funding we have worked in schools and colleges to educate young people about harmful relationships. However, this funding has now come to an end and we plan to develop tools and resources that schools can use themselves to help them educate and support young people who may be affected by abuse. These will be developed over the next 18 months.

Helpline

Our free to use, confidential helplines become busier every year and last year we dealt with over 20,000 calls via our dedicated lines. In addition to the helplines, we deliver a live-chat service which provides a completely confidential and anonymous service.

Training and professional consultancy

We continue to educate, inform and train people about how best to support those affected by abuse and violence. Over the year we have provided our accredited training packages to hundreds of professionals, including social workers, GPs, housing teams and university students.

Our on-line domestic abuse and sexual violence awareness training was completed by over 3,000 people during the year and we provided face to face training to over 2,000 professionals including health teams and social workers.

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.

INDEPENDENT DOMESTIC ABUSE SERVICES COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2020

OBJECTIVES AND ACTIVITIES

Awareness and publicity *(continued)*

Throughout the year we have engaged with students, 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 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.

Unfortunately, plans for a campaign with barber shops about how sexual violence impacts on male victims had to be put on hold because of COVID-19. However, we will run this in the future.

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 greatly benefitted this year from the support of Strata Housing which raised over £130,000 for IDAS. We do not use professional fundraisers and there have been no complaints about our fundraising activities during the year. IDAS adheres to the guidance contained in the Fundraising Regulator's Code of Fundraising Practice which includes guidance on protecting vulnerable people and other members of the general public from unreasonable behaviour in connection with fundraising activities.

Quality and standards

We pride ourselves on delivering high quality services, with 90% of those providing feedback rating our services 9 or 10 out of 10.

During the year we retained both our Safe Lives Leading Lights accreditation and our Women's Aid national standards award. This means that we have achieved a standard of excellence in the delivery of our community and refuge services.

We continue to be a 'Mindful Employer'.

New Contracts and Grants Awarded

During the year, IDAS was awarded three-year contracts to continue our refuge services across North Yorkshire.

We were also awarded continuation funding for our Barnsley support services.

COVID-19

Towards the latter part of the year, like every individual and organisation in the UK, we were greatly impacted by COVID-19. We have worked hard to adapt our services to ensure the safety of both clients and colleagues. During this time, we had no choice but to cancel many of our face to face appointments and groups. However, throughout the COVID pandemic our refuges have remained open, our helplines staffed and our clients supported via phone and video. We look forward to a return to normal as soon as possible.

INDEPENDENT DOMESTIC ABUSE SERVICES COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2020

FINANCIAL REVIEW

Treasurer's Statement

There was a significant increase in income from £3,007,677 to £4,085,768 (35.8%) during the year, due largely to increases in contract income and donations. While costs also increased by 27.5% from £3,005,849 to £3,832,340, a combination of cost control, staffing vacancies, deferral of training costs and reduced travel and office expenditure in March 2020 resulted in an operating surplus of £253,428. The value of the investments portfolio had been increasing steadily up to the last quarter but then plummeted in March, due to the impact of COVID-19, to result in a loss of £43,779 for the year.

Contract income has increased by 46.7% from £2,302,709 to £3,378,863, due to the new contract in Sheffield. Grants received in the year were £74,747 (2019: £184,613). IDAS also received a significant boost from the fundraising efforts of Strata Home who contributed donations in excess of £130,000 during the year.

Restricted income accounted for 3% in the year compared to 7.5% in the previous year. The majority of restricted income was expended on the designated causes within the year with £19,386 carried forward.

The balance sheet remains very strong with a current ratio of 2.13:1 (Current Assets £855,190: Current Liabilities £400,607) and £1,048,292 total funds carried forward.

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. The Board is currently considering opportunities for future growth which may require deployment of investments and a re-focus of the investment strategy.

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 2019-20 year and the maximum and minimum levels have been determined as £719,500 and £504,500 respectively. The charity's unrestricted reserves as of 31st March 2020 amounts to £1,028,906 which is equivalent to 3.08 months expenditure.

As the actual level of reserves as at 31 March 2020 exceeds the maximum level of reserves required, the Board of Trustees plans to consult with the Senior Leadership Team on designating surplus reserves for specific purposes associated with the strategic development of the charity.

A transformation fund, originally designated in 2018-19 to utilise reserves over the maximum required level, has been used during 2019-20 to upgrade the charity's resources, in particular its IT facilities. As at 31 March 2020, £11,667 remained unspent.

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.

INDEPENDENT DOMESTIC ABUSE SERVICES COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2020

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.
- To pursue the option of using our resources to develop a housing strategy.

INDEPENDENT DOMESTIC ABUSE SERVICES COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2020

TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees (who are also the directors of Independent Domestic Abuse Services for the purposes of company law) are responsible for preparing the Trustees Annual 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. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the incoming resources and application of resources, including the income and expenditure of the company 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 Charities SORP;
- make judgements 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 and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

INDEPENDENT DOMESTIC ABUSE SERVICES COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2020

STATEMENT AS TO DISCLOSURE TO OUR AUDITORS

UHY Calvert Smith LLP are deemed to be appointed under section 487(2) of the Companies Act 2006.

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

- so far as each trustee is aware, there is no relevant audit information of which the company's auditor is unaware; and
- each trustee has 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 company's auditor is aware of that information.

Registered office:

39 Blossom Street
York
YO24 1AQ

Signed on behalf of the trustees

J Mulligan
Chair of Trustees
10 September 2020

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF INDEPENDENT DOMESTIC ABUSE SERVICES

Opinion

We have audited the financial statements of Independent Domestic Abuse Services (the 'charitable company') for the year ended 31 March 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, 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 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 2020 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; 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 Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

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

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF INDEPENDENT DOMESTIC ABUSE SERVICES (continued)

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 our knowledge and understanding of the charitable company 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 trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities, the trustees (who are also the directors of the charitable company 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 charitable company'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

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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF INDEPENDENT DOMESTIC ABUSE SERVICES (continued)

Use of our report

This report is made solely to the charitable company's trustees, 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 charitable company's trustees those matters we are required to state to them in an auditors' 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 charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Harry Howley ACA MAAT (Senior Statutory Auditor)
For and on behalf of UHY Calvert Smith LLP, Statutory Auditor
Chartered Accountants
Heritage House
Murton Way
Osbalwick
York
North Yorkshire
YO19 5UW

Date:

INDEPENDENT DOMESTIC ABUSE SERVICES

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2020

		Unrestricted funds	Restricted funds	2020 Total funds	2019 Total funds
		£	£	£	£
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	195,990	19,234	215,224	117,137
Charitable activities					
Income from charitable activities	4	3,747,458	103,884	3,851,342	2,880,852
Investment income	3	-	-	-	-
Other income	5	19,202		19,202	9,688
Total		3,962,650	123,118	4,085,768	3,007,677
EXPENDITURE ON					
Raising funds	6	12,510	9,688	22,198	47,011
Charitable activities					
Expenditure on charitable activities	7	3,711,680	98,462	3,810,142	2,958,838
Total		3,724,190	108,150	3,832,340	3,005,849
Net (losses) /gains on investments		(43,779)	-	(43,779)	17,231
NET INCOME		194,681	14,968	209,649	19,059
RECONCILIATION OF FUNDS					
As previously reported		-	-	-	874,666
Prior year adjustment		-	-	-	(55,082)
As Restated		834,225	4,418	838,643	819,584
TOTAL FUNDS CARRIED FORWARD		1,028,906	19,386	1,048,292	838,643

INDEPENDENT DOMESTIC ABUSE SERVICES (REGISTERED NUMBER: 04984337)**BALANCE SHEET
AT 31 MARCH 2020**

		2020	2019
		£	£
FIXED ASSETS	Notes		
Tangible assets	13	56,571	42,041
Investments	14	<u>537,138</u>	<u>580,917</u>
		593,709	622,958
CURRENT ASSETS			
Debtors	15	183,150	336,398
Cash at bank and in hand		<u>672,040</u>	<u>217,289</u>
		855,190	553,687
CREDITORS			
Amounts falling due within one year	16	(400,607)	(338,002)
		<hr/>	<hr/>
NET CURRENT ASSETS		<u>454,583</u>	<u>215,685</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,048,292	838,643
		<hr/>	<hr/>
NET ASSETS		<u>1,048,292</u>	<u>838,643</u>
FUNDS	19		
Unrestricted funds		1,028,906	834,225
Restricted funds		<u>19,386</u>	<u>4,418</u>
TOTAL FUNDS		<u>1,048,292</u>	<u>838,643</u>

INDEPENDENT DOMESTIC ABUSE SERVICES (REGISTERED NUMBER: 04984337)

**BALANCE SHEET - CONTINUED
AT 31 MARCH 2020**

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 10 September 2020 and were signed on its behalf by:

.....

Trustee

.....

Trustee

INDEPENDENT DOMESTIC ABUSE SERVICES

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2020

		2020	2019
	Notes	£	£
Cash flows from operating activities:			
Cash generated from operations	1	<u>491,456</u>	<u>(196,241)</u>
Net cash provided by (used in) operating activities		<u>491,456</u>	<u>(196,241)</u>
Cash flows from investing activities:			
Purchase of tangible fixed assets		<u>(36,705)</u>	<u>(21,376)</u>
Net cash provided by (used in) investing activities		<u>(36,705)</u>	<u>(21,376)</u>
Change in cash and cash equivalents in the reporting period		454,751	(217,617)
Cash and cash equivalents at the beginning of the reporting period		<u>217,289</u>	<u>434,906</u>
Cash and cash equivalents at the end of the reporting period		<u>672,040</u>	<u>217,289</u>

INDEPENDENT DOMESTIC ABUSE SERVICES

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2020

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES	2020	2019
	£	£
Net income for the reporting period (as per the statement of financial activities)	209,649	19,059
Adjustments for:		
Depreciation charges	18,857	14,014
Loss /(gain) on investments	43,779	(17,231)
Loss on disposal of fixed assets	3,318	1,214
Decrease /(increase) in debtors	153,248	(173,583)
Increase/(decrease) in creditors	<u>62,605</u>	<u>(39,714)</u>
Net cash provided by (used in) operating activities	<u>491,456</u>	<u>(196,241)</u>

INDEPENDENT DOMESTIC ABUSE SERVICES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

1. ACCOUNTING POLICIES

The charity is a company limited by guarantee, incorporated in England and Wales. The company's registered office address can be found on page 1 and details of the charity's operations and principal activities are given in the Trustees' Report.

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Preparation of the accounts on a going concern basis

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.

Significant judgement and estimates

The preparation of the financial statements requires management to make judgement, 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.

Income

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. 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.

INDEPENDENT DOMESTIC ABUSE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2020

1. ACCOUNTING POLICIES – continued

Expenditure

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.

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.

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 a 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.

INDEPENDENT DOMESTIC ABUSE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2020

1. ACCOUNTING POLICIES – continued

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulated depreciation and any provision for impairment. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Miscellaneous assets - 25% on reducing balance

The level at which fixed assets are capitalised has been set at £300. A full year's depreciation is charged in the year of purchase.

Fixed asset 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 revaluation or disposal, are included on the Statement of Financial Activities in the period to which they relate.

Taxation

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

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.

Pension costs and other post-retirement benefits

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.

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.

INDEPENDENT DOMESTIC ABUSE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2020

2. DONATIONS AND LEGACIES

	2020	2019
	£	£
Donations, legacies and gift aid	206,383	113,273
Gifts, donations in kind	8,841	3,064
Donated professional services	<u>-</u>	<u>800</u>
	<u>215,224</u>	<u>117,137</u>

Legacies of £nil (2019: £32,906) have been received and recognised in the year.

Restricted donations of £19,234 (2019: £18,960) have been recognised in the year.

3. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	<u>-</u>	<u>-</u>

INDEPENDENT DOMESTIC ABUSE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2020

4. INCOME FROM CHARITABLE ACTIVITIES

	2020	2019 as restated
	£	£
Provision of refuge space		
Contracts	666,080	649,500
Rents	370,725	365,194
Support charges	27,006	28,336
Grants	817	-
	<u>1,064,628</u>	<u>1,043,030</u>
Community based outreach & ISVA		
Contracts	2,601,819	1,538,905
Grants	40,619	69,733
	<u>2,642,439</u>	<u>1,608,638</u>
Support for children and young people		
Contracts	110,964	114,304
Grants	33,311	114,880
	<u>144,275</u>	<u>229,184</u>
Total income from charitable activities	<u><u>3,851,342</u></u>	<u><u>2,880,852</u></u>

In the prior year, income of £119,649 had been treated as due to the Barnsley Outreach service when it actually related to the provision of Barnsley Refuge. The comparatives have been restated accordingly.

Total contract income of £3,378,863 (2019: £2,302,709) has been recognised in the year; £29,137 (2019: £21,754) being restricted. These relate to contracts with local authorities and the Police and Crime Commissioner to deliver services as outlined above.

Total restricted grant income of £74,747 (2019: £184,613) has been recognised as part of income from charitable activities in the year. These are performance related grants which fund the delivery of specific services.

5. OTHER INCOME

	2020	2019
	£	£
Other income	15,052	-
IDAS training	4,150	9,688
	<u>19,202</u>	<u>9,688</u>

INDEPENDENT DOMESTIC ABUSE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2020

6. RAISING FUNDS

Raising donations and legacies

	2020	2019
	£	£
Costs of raising funds	<u>22,198</u>	<u>47,011</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct costs £	Partner payments £	Support costs £	2020 Total £
Provision of refuge space	664,080	161,857	132,060	957,997
Community based Outreach & ISVA	2,082,833	244,050	327,778	2,654,661
Support for children and young people	149,049	-	17,896	166,945
Governance costs	-	-	30,539	30,539
	<u>2,895,962</u>	<u>405,907</u>	<u>508,273</u>	<u>3,810,142</u>

Comparative analysis of charitable activity costs:

	Direct costs as restated £	Partner payments £	Support costs £	2019 Total £
Provision of refuge space	585,333	161,415	127,079	873,827
Community based Outreach & ISVA	1,420,018	159,033	195,992	1,775,043
Support for children and young people	251,286	-	27,923	279,209
Governance costs	-	-	30,759	30,759
	<u>2,256,637</u>	<u>320,448</u>	<u>381,753</u>	<u>2,958,838</u>

In the prior year, an amount of £95,525 had been incorrectly ascribed to the direct cost of Barnsley outreach activity when it actually related to the provision of Barnsley refuge services and the comparatives have been restated accordingly.

INDEPENDENT DOMESTIC ABUSE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2020

8. SUPPORT COSTS

	2020 £	2019 £
Allocated as a percentage of activity income:		
Provision of refuge space	132,060	113,947
Outreach / IDVA / ISVA	327,777	210,564
Support for children and young people	<u>17,897</u>	<u>26,483</u>
	477,734	350,994
Directly allocated:		
Governance costs	<u>30,539</u>	<u>30,759</u>
	<u>508,273</u>	<u>381,753</u>

Support costs, as allocated to charitable activities above, are as follows:

	Total £	Provision of refuge space £	Outreach & ISVA £	Support for children and young people £
Support staff costs	365,471	101,027	250,753	13,691
Running costs	8,833	2,442	6,060	331
Office costs	<u>103,430</u>	<u>28,591</u>	<u>70,964</u>	<u>3,875</u>
	477,734	132,060	327,777	17,897
	<u><u>350,994</u></u>	<u><u>113,947</u></u>	<u><u>210,564</u></u>	<u><u>26,483</u></u>
2019 Total	<u>350,994</u>	<u>113,947</u>	<u>210,564</u>	<u>26,483</u>

9. NET INCOME/(EXPENDITURE)

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

	2020 £	2019 £
Depreciation - owned assets	18,857	14,014
Auditor's remuneration	<u>4,800</u>	<u>4,800</u>

INDEPENDENT DOMESTIC ABUSE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2020

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2020 nor for the year ended 31 March 2019.

Trustees' expenses

Expenses paid to three trustees for the year ended 31 March 2020 were reimbursements of travel costs and these amounted to £663 (2019: £nil).

11. STAFF COSTS

	2020 £	2019 £
Wages and salaries	2,328,597	1,848,196
Social security costs	158,118	115,534
Pension costs	<u>80,462</u>	<u>62,904</u>
	<u>2,567,177</u>	<u>2,026,634</u>

The charity had obligations to make redundancy payments of £nil (2019: £11,106) at the balance sheet date.

The average monthly head count was 111 staff (2019: 95 staff), and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year was as follows:

	2020 No.	2019 No.
Refuge workers including telephone help and advice line	13	14
Outreach / IDVA / ISVA workers	60	45
Children and young people workers	6	8
Fundraising	0	1
Volunteer organisers	2	0
Management and support	<u>9</u>	<u>7</u>
Total	<u>90</u>	<u>75</u>

No employee received remuneration of more than £60,000 during the year (2019: Nil).

The key management personnel of the charity comprise the Trustees and the Senior Management Team (SMT). The total employee benefits of the SMT in the year, inclusive of pension and social security costs, were £152,907 (2019: £167,395).

INDEPENDENT DOMESTIC ABUSE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2020

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	98,177	18,960	117,137
Charitable activities			
Income from charitable activities	2,674,485	206,367	2,880,852
Investment income	-	-	-
Other income	<u>9,688</u>	<u>-</u>	<u>9,688</u>
Total	2,782,350	225,327	3,007,677
EXPENDITURE ON			
Raising funds	43,367	3,644	47,011
Charitable activities			
Expenditure on charitable activities	<u>2,741,573</u>	<u>217,265</u>	<u>2,958,838</u>
Total	2,784,940	220,909	3,005,849
Net gains on investments	<u>17,231</u>	<u>-</u>	<u>17,231</u>
NET INCOME	14,641	4,418	19,059
RECONCILIATION OF FUNDS			
As previously reported	874,666	-	874,666
Prior year adjustment	<u>(55,082)</u>	<u>-</u>	<u>(55,082)</u>
As Restated	819,584	-	819,584
TOTAL FUNDS CARRIED FORWARD	<u>834,225</u>	<u>4,418</u>	<u>838,643</u>

INDEPENDENT DOMESTIC ABUSE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2020

13. TANGIBLE FIXED ASSETS

	Miscellaneous assets £
COST	
At 1 April 2019	121,112
Additions	36,705
Disposals	<u>(16,216)</u>
At 31 March 2020	<u>141,601</u>
DEPRECIATION	
At 1 April 2019	79,071
Charge for year	18,857
Eliminated on disposal	<u>(12,898)</u>
At 31 March 2020	<u>85,030</u>
NET BOOK VALUE	
At 31 March 2020	<u>56,571</u>
At 31 March 2019	<u>42,041</u>

14. FIXED ASSET INVESTMENTS

	Investments £
MARKET VALUE	
At 1 April 2019	580,917
Revaluations	<u>(43,779)</u>
At 31 March 2020	<u>537,138</u>
NET BOOK VALUE	
At 31 March 2020	<u>537,138</u>
At 31 March 2019	<u>580,917</u>

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 (2019: £400,000).

INDEPENDENT DOMESTIC ABUSE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2020

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade debtors	26,621	166,503
Prepayments and accrued income	<u>156,529</u>	<u>169,895</u>
	<u>183,150</u>	<u>336,398</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	64,490	64,569
Social security and other taxes	44,131	33,759
Other creditors and accruals	27,475	30,353
Short-term compensated absence (holiday pay)	54,913	36,596
Pension	15,697	7,966
Deferred income	<u>193,901</u>	<u>164,759</u>
	<u>400,607</u>	<u>338,002</u>

Income from contracts and performance related grants is deferred when received in advance of the delivery of the service. The movement of £29,142 is reflected in current year income.

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2020	2019
	£	£
Within one year	85,355	64,407
Between one and five years	<u>85,373</u>	<u>88,071</u>
	<u>170,728</u>	<u>152,478</u>

The total amount of lease payments recognised as an expense in the year ended 31 March 2020 was £121,254.

INDEPENDENT DOMESTIC ABUSE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2020

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2020 Total funds	2019 Total funds
	£	£	£	£
Fixed assets	56,571		56,571	42,041
Investments	537,138	-	537,138	580,917
Current assets	835,804	19,386	855,190	553,687
Current liabilities	<u>(400,607)</u>	<u>-</u>	<u>(400,607)</u>	<u>(338,002)</u>
	<u>1,028,906</u>	<u>19,386</u>	<u>1,048,292</u>	<u>838,643</u>

19. MOVEMENT IN FUNDS

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/3/20 £
Unrestricted funds				
General funds	814,900	221,204	(33,865)	1,002,239
Scarborough Refuge set up	15,000	-	-	15,000
Transformation fund	<u>4,325</u>	<u>(26,523)</u>	<u>33,865</u>	<u>11,667</u>
	834,225	194,681	-	1,028,906
Restricted funds				
Other restricted donations	4,418	14,968	-	19,386
	<u>838,643</u>	<u>209,649</u>	<u>-</u>	<u>1,048,292</u>
TOTAL FUNDS				

INDEPENDENT DOMESTIC ABUSE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2020

19. MOVEMENT IN FUNDS – continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General funds	3,962,650	(3,697,667)	(43,779)	221,204
Transformation fund	-	(26,523)	-	(26,523)
	<u>3,962,650</u>	<u>(3,724,190)</u>	<u>(43,779)</u>	<u>194,681</u>
Restricted funds				
Barnsley Metropolitan Borough Council	34,176	(34,176)	-	-
BBC Children in Need	33,136	(33,136)	-	-
Police and Crime Commissioners for North Yorkshire (PCC)	15,318	(15,318)	-	-
Police and Crime Commissioners for South Yorkshire (PCC)	16,880	(16,880)	-	-
Jane Tomlinson Appeal	175	(175)	-	-
Other restricted donations	23,433	(8,465)	-	14,968
	<u>123,118</u>	<u>(108,150)</u>	<u>-</u>	<u>14,968</u>
TOTAL FUNDS	<u>4,085,768</u>	<u>(3,832,340)</u>	<u>(43,779)</u>	<u>209,649</u>

Comparatives for movement in funds

	At 1/4/18 £	Prior year adjustment £	Net movement in funds £	Transfers between funds £	At 31/3/19 £
Unrestricted Funds					
General funds	859,666	(55,082)	40,316	(30,000)	814,900
Scarborough Refuge set Up	15,000	-	-	-	15,000
Transformation fund	-	-	(25,675)	30,000	4,325
	<u>874,666</u>	<u>(55,082)</u>	<u>14,461</u>	<u>-</u>	<u>834,225</u>
Restricted Funds					
Other restricted donations	-	-	4,418	-	4,418
	<u>-</u>	<u>-</u>	<u>4,418</u>	<u>-</u>	<u>4,418</u>
TOTAL FUNDS	<u>874,666</u>	<u>(55,082)</u>	<u>19,059</u>	<u>-</u>	<u>838,643</u>

INDEPENDENT DOMESTIC ABUSE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2020

19. MOVEMENT IN FUNDS – continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General funds	2,782,350	(2,759,265)	17,231	40,316
Transformation fund	-	(25,675)	-	(25,675)
	<u>2,782,350</u>	<u>(2,784,940)</u>	<u>17,231</u>	<u>14,641</u>
Restricted funds				
The ASDA Foundation	82,072	(82,072)	-	-
Barnsley Metropolitan Borough Council	58,821	(58,821)	-	-
BBC Children in Need	32,808	(32,808)	-	-
Police and Crime Commissioners for North Yorkshire (PCC)	25,041	(25,041)	-	-
City of York Council	3,798	(3,798)	-	-
North Yorkshire Sports Ltd	991	(991)	-	-
Joseph Rowntree Trust	664	(664)	-	-
Other restricted donations	21,132	(16,714)	-	4,418
	<u>225,327</u>	<u>(220,909)</u>	<u>-</u>	<u>4,418</u>
TOTAL FUNDS	<u><u>3,007,677</u></u>	<u><u>(3,005,849)</u></u>	<u><u>17,231</u></u>	<u><u>19,059</u></u>

INDEPENDENT DOMESTIC ABUSE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2020

19. MOVEMENT IN FUNDS – continued

FUND DETAILS

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 2020.

Transformation fund

The charity has been going through a process of reviewing and restructuring its administration function and infrastructure resources, to ensure that it is appropriate as the organisation continues to develop. An amount of £30,000 was designated in 2018-19 and £4,325 was unspent at 1 April 2019. A further £33,865 was designated during 2019-20 and £26,523 was spent, leaving a balance of £11,667 as at 31 March 2020.

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:

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.

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.

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

20. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2020.

21. COMPANY LIMITED BY GUARANTEE

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