

Registered number: 02372121
Charity number: 1007317

THE ELM FOUNDATION LTD
(A company limited by guarantee)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

THE ELM FOUNDATION LTD
(A company limited by guarantee)

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THE ELM FOUNDATION LTD
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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2023

Trustees

Ms Mary McElvaney, Chair
Mr Gerard Cahill, Treasurer
Mr Carl Griffiths, Vice Chair
Ms Jill Gregory
Ms Lisa Haythorne
Ms Fiona Hambleton-Relf (resigned 13 September 2022)
Ms Mary Lees
Ms Deborah Jayne Marlow
Ms Victoria Louise Sweetmore
Ms Theresa Marie Tann (resigned 8 November 2022)
Ms Teresa Katherine Waldron

Company registered number 02372121

Charity registered number 1007317

Registered office

6 Fairfield Road
Chesterfield
Derbyshire
S40 4TP

Key management team:

CEO: Jennifer Calverley
Deputy CEO: Helen Mitchell
Business manager: Jade Hartley

Independent auditor

BHP LLP
Chartered Accountants
Statutory Auditor
One, Waterside Place
Basin Square,
Brimington Road
Chesterfield
S41 7FH

Bankers

HSBC
Market Place
Chesterfield
Derbyshire
S40 1TN

THE ELM FOUNDATION LTD
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report together with the audited financial statements of the charitable company for the year 1 April 2022 to 31 March 2023. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the charitable company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

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 Trustees reviews the risk register on a quarterly basis.

Vision

Freedom from Domestic Abuse.

Mission Statement

'To realise our vision we will create lasting change by developing responses to domestic abuse that increases safety for victims.'

Values

All The Elm Foundations activities are underpinned by a set of values:

Welcoming and empowering	We listen, encourage and equip people to make informed choices
Places of safety	We provide environments where anyone using our services can talk freely, live safely and think about the future
We do not judge	We listen and provide the environment where people using the service can speak about their experiences freely
Trust	You can trust The Elm Foundation: confidentiality is paramount and people using our service can count on professional, highly skilled support
Equality	We believe in providing support to anyone who needs it, regardless of their sex, ethnicity, religion, age, sexual orientation or disability
Raising awareness	The Elm Foundation encourages people to understand domestic abuse and to seek support and report concerns.

THE ELM FOUNDATION LTD
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Executive Summary

The purpose of this document is to demonstrate the work of The Elm Foundation, which provides a range of domestic abuse services within Derbyshire, to give a strategic overview and a clear picture of the organisation's activities and how the future development of our services is seen.

The Elm Foundation has 36 years' experience delivering a range of interventions for adults, children and young people who are experiencing or have experienced domestic abuse. Our primary purpose is to work with those affected, to assess immediate risk, put safety measures in place and using a multi-agency approach offer a support package which builds resilience against future harm.

Objectives and activities

a. Policies and objectives

Charitable and Social Objectives

Objective 1

To provide a range of specialist services for victims who have experienced domestic abuse.

Objective 2

To raise awareness of, influence and shape policy and service delivery around domestic abuse and support for victims.

Objective 3

To work in partnership with stakeholders, providing education and preventative work.

Business Objectives

Objective 4

To build and maintain effective governance, management and staffing to support the delivery of high quality services.

Objective 5

To achieve and maintain sustainability of services.

Objective 6

To be recognised as a leader and model of excellence in delivering domestic abuse support in Derbyshire.

The Elm Foundation believes that the strategic objectives provide challenging yet achievable targets for its work and that the achievement of these will further establish The Elm Foundation as a leader in the delivery of services for victims of domestic abuse

Objectives and activities (continued)

b. Activities for achieving objectives

Operational Activity:

To achieve the above objectives The Elm Foundation undertakes a range of operational activities which include:

Refuge accommodation

During the last year we have successfully supported in our refuge accommodation 162 families who had escaped from their abusive partners. Our accommodation provides a range of options, including fully accessible disabled units as well as specialist complex needs provision. Our refuges are accredited by Safe lives, which ensures the principles of 'no one turned away' is applied and offering a 24-hour service enabling access to our refuges. During the year The Elm Foundation secured funding to develop the Salus project which has expanded our refuge provision from 25 units to 34, specifically offering emergency accommodation to victims who otherwise would find accessing refuge provision difficult due to their complex needs.

The organisation has 3 women's refuges and 1 male refuge, providing 25 adult bed spaces. The Salus project offers 9 bed spaces.

Community based services

We provide high quality support to victims living in their own homes across Chesterfield, North East Derbyshire, Bolsover and Amber Valley.

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.

Over the last year we have supported 2,100 adults to be safer in our community.

Our community service has expanded its provision through funding from North East Derbyshire District Council, providing a specialist domestic abuse Housing Liaison Worker to the local authority. The benefits of which are improved outcomes for victims of domestic abuse through partnership working, training and awareness to the local authorities' employees and being a first point of contact for domestic abuse cases in the area.

We have worked in partnership with Derbyshire County Councils, achieving greater futures initiative, the purpose being to improve outcomes of children, young people, and families within Derbyshire, through improved partnership working, practice cultures and service delivery.

Therapeutic Services

Our Therapeutic Service offers a range of interventions for adults and children who are recovering from domestic abuse. Supported by volunteer counsellors, specialist funded trauma counsellors and art therapists, the service has provided support to 136 adults and 42 children over the last year. The service has started to introduce holistic therapies such as mindfulness and meditation as well as music and drama therapy.

Objectives and activities (continued)

Children and Young People Services

Our children and young people service primarily works with those young people who have been living in homes where there has been domestic abuse, the main purpose is to support these young people using specialist resources, to offer a safe and reassuring space where they are able to talk about their experiences and understand they are never to blame.

We also deliver the RESPECT 'changes' programme which works with young people who have been identified as using harmful behaviours. Focussing on the prevention element within the Violence against women and girl's Strategy 2021. We believe it is important to address these issues at an early age to prevent young people becoming perpetrators of domestic abuse. Further building on the Children and young people's service throughout the year we have delivered a very specific project for young people. Targeting 13 – 24-year-olds who have presented with a variety of complex issues relating domestic abuse within an intimate relationship. This project is funded by the Ministry of Justice and has enabled us to employ a full time Young Persons IDVA, supporting 52 young people during the year.

The Derbyshire Domestic Abuse Helpline

The Elm Foundation were commissioned by Derbyshire County Council on the 1st April 2020 to deliver the Derbyshire County Wide Helpline. The Helpline is a service for victims and those affected by domestic abuse, intimate partner violence and relationship abuse. The Helpline is the main referral point into services within Derbyshire for those needing support, this includes refuge, community support and counselling. During the year 2022 – 2023 the helpline answered 9,200 calls.

Changes Perpetrator Programme

Commencing in November 2021 and commissioned by the Police and Crime Commissioners Officer of Derbyshire, The Elm Foundation are now delivering in partnership with Crossroads and NCHA Wish a RESPECT perpetrator programme for adults in Derbyshire and Derby City. The programme aims to work with perpetrators to:

- Increase the safety for victims of domestic abuse and their children
- Assess and manage risk
- Support social change
- Provide services to diverse communities
- Promote respectful relationships
- Hold perpetrators to account
- Deliver a co-ordinated response

Training and Consultancy

The Elm Foundation provides a range of training and consultancy across Derbyshire and the UK. All training is accredited and is available online or in person. During the year training was delivered to over 800 individuals.

Demand and Need for Services

During 2017 – 2018 1.3 million women experienced domestic violence and the police recorded 599,549 domestic violence. Related crimes (ONS, 2018), an increase of 23% on the previous year.

While we must see this positively, with victims having more confidence to come forward, there remains international recognition that domestic abuse and sexual violence are under reported. We are still only seeing the tip of the iceberg.

Objectives and activities (continued)

Fundraising

The operating environment for the Third sector is one of rapid and radical change which requires close analysis and flexibility to ensure that possible threats are responded to, and opportunities are acted on. The economic conditions that The Elm Foundation operate in continue to be challenging, with increasing demand on services, a competitive funding environment and reliance on government grants all contributing to an unsettling environment. Charitable funds are already more difficult to secure as grant providers find their income diminishing and more claims are made on their resources.

To ensure sustainability of the organisation and to continue delivering services, the organisation has diversified its funding streams, with a mixture of government grants, trusts and foundations, individual giving, and generated income through the trading of training and rental income.

During the year the organisation:

0.43% decrease in rental income
13.62% increase in overall income
22.62% increase in fundraising

There have been no failures to comply with the fundraising standards and Fundraising is managed by the Chief Executive who is accountable to the Board of Trustees. There have been no complaints made to the charity in relation to fundraising and the organisation adheres to GDPR regulations and has policies and procedures in place to ensure individuals privacy is protected.

Competitive Advantage

Mobilising the organisations resources to sustain a competitive advantage is an effective strategy for The Elm Foundation. Taking a Resource-based view for strategy development recognises the importance of the individual resources of the organisation in delivering the competitive advantage and value added to the organisation, which is needed to create lasting sustainability.

What we did:

- Secured funding for the Salus Project with a range of self-contained Units.
- Added value to projects, including Social Work Placements, additional funding streams that enhance current provision including the NEDDC liaison worker and the Achieving Greater Futures worker.
- Provided the Trustees with training from Derbyshire LGBT+ and Homicide Timeline Training
- Employees have attended a range of training to enhance their professional development, this has included:
 - Safelives Service Management Training
 - Safeguarding Childrens and Adults training
- Implemented a 5% uplift across salaries.
- Website traffic has increased by 32%
- Website content has been improved. This will enable better reporting and implementation of SEO activity such as blogs and news feeds.
- Reach on social channels has grown by 26%, this is primarily on Facebook.
- Target marketing of specific demographics has taken place, as a result there is more equity in referrals being made to the Helpline from across the County.

Objectives and activities (continued)

Financial viability

A reserve fund is maintained to allow for continuation or reorganisation in the event of the withdrawal of funding. The Elm Foundation in common with most Third sector organisations has seen many challenges. We have had to adapt to a changing environment which has seen more competition for funding. We have met these challenges robustly and we are in a strong position to move forward.

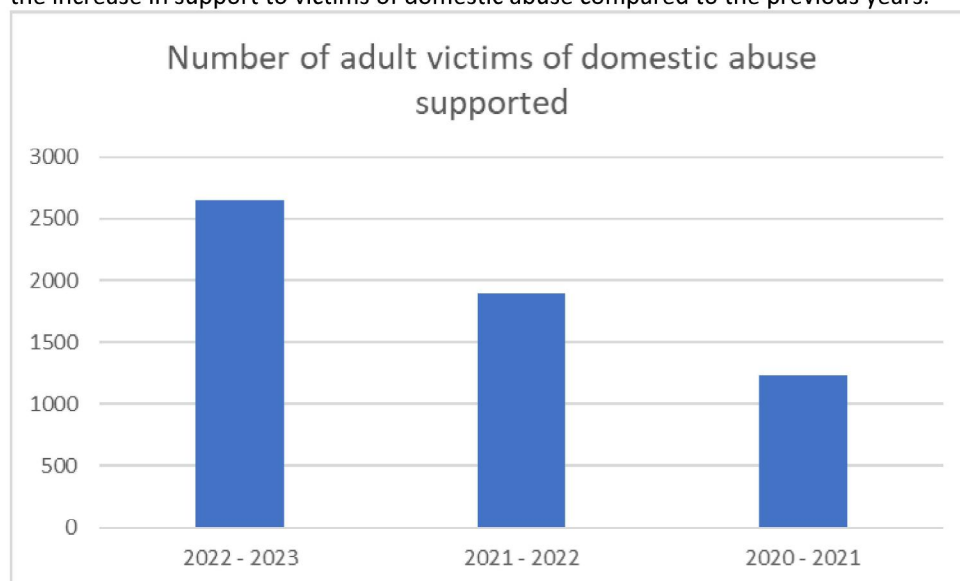
To ensure that the overall vision of the organisation is realised The Elm Foundation at times makes decisions to make a financial loss within certain projects. An example of this is where we would accept a refuge client with insecure immigration status knowing that we are unable to claim Housing Benefit.

Conclusion

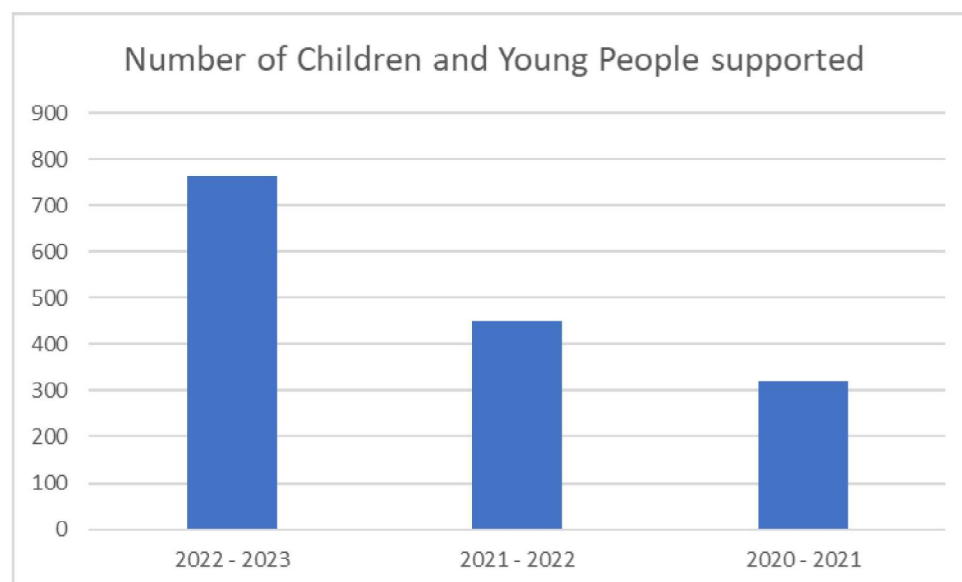
The environment in which the organisation exists is incredibly volatile, in terms of competition, financing and changes in policy. As such it is important that the organisation recognises this when developing future strategies. Although the strategic aims were set at the beginning of the financial year, it has been important due to the operating environment for The Elm Foundation to also adopt an emergent approach to strategy. As an organisation delivering services in the third sector maintaining a competitive advantage is imperative to survive. A combination of both Resource led, and Emergent strategies has allowed the organisation to be flexible and responsive, whilst looking to competitive strategies to maintain and dominate the market. As a result, the organisation has diversified its funding streams whilst strengthening and developing its existing services.

The Elm Foundation has undertaken initiatives that provide excellent services to victims of domestic abuse whilst strengthening its market position.

The strategies undertaken during the financial year have not only enabled The Elm Foundation to grow financially and become more sustainable, but it has also supported its vision of ending domestic abuse. Below is a diagram which shows the increase in support to victims of domestic abuse compared to the previous years.



Objectives and activities (continued)



c. Volunteers

We continue to train and support volunteers who have been actively engaged in the areas of Counselling and other Therapeutic interventions.

d. Main activities undertaken to further the charitable company's purposes for the public benefit

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. In particular, the trustees consider how the planned activities will contribute to the aims and objectives they have set.

Achievements and performance

a. Investment policy and performance

To hold cash reserves in an interest bearing deposit accounts at the best available rate of interest to maximise investment income for the organisation.

Financial review

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

b. Reserves policy

A reserve of one month's operating costs (excluding fixed term projects) is maintained to allow for continuation or re organisation in the event of the withdrawal of a course in funding. We calculate that a sum of £114,293 is required for this purpose. The reserves held by the charity at the end of this reporting period total £614,161 (2022: £625,225) of which £74,458 are restricted (2022: £42,609) and £539,703 (2022: £582,616) are unrestricted. The unrestricted reserves of £539,703 invested in fixed assets are £228,528 and therefore free reserves at the year end are £354,091.

The Elm Foundation intends to utilise its reserves for reprovision of its Head Offices.

c. Principal funding

The charity also receives a considerable proportion of its funding from Derbyshire County Council, Ministry of Justice, Office of Police and Crime Commissioner Derbyshire, National Lottery and other trusts and foundations. Other sources of funding include rents for residents of the four refuges, mainly from Housing Benefit, fundraising and CPD accredited training courses.

Structure, governance and management

a. Structure, governance and management

The Elm Foundation continues to operate within a strong structure which allows for the delivery of excellent services and organisational growth. 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, fundraising and quality assurance. Our Board comprises of skilled and knowledgeable trustees, recruited from a breadth of sectors including law, human resources, marketing, and finance.

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 organisation 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 the accounts.

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

The Elm Foundation has a skilled team of Senior Managers, including Head of Business and Finance, Head of operations who can oversee the delivery of key areas of the Business plan, help develop services and ensure best practice. A dedicated team of Service Managers supervise, support and case manage our domestic abuse practitioners and are supported by service specific Senior Workers.

Structure, governance and management (continued)

b. Constitution

The charitable company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 14 April 1989.

The registered charity number is 1007317.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2023 was 5 (2022: 5). The Management Committee are members of the charity but this entitles them only to voting rights. The Management Committee have no beneficial interest in the Charity.

c. Methods of appointment or election of trustees

Various channels in the voluntary sector are explored in our efforts to recruit more Management Committee, who can be either co-opted onto the management committee throughout the year, or voted on at the Annual General Meeting. The organisation needs three Management Committee present for meetings to be quorate.

There is no formal induction process. All Management Committee receive a copy of the charity's Policies and Procedures Manual, which includes our policy on the Roles and Responsibilities of Management Members. New Management Committee are encouraged to visit the refuges and advice centre regularly.

d. Pay policy for senior staff

Key management personnel are as detailed on page 1. Their salaries are determined by the NJC scale which are then agreed and approved by the Board of Trustees.

e. Related party relationships

Three of our refuges are owned by Housing Associations for whom we are managing agents. East Midland Housing Association and Stonham Housing Association are therefore related parties of The Elm Foundation.

f. Risk management

The Management Committee has developed comprehensive financial management policies, covering effective financial management, business planning, budget monitoring, delegated authorities, audited accounts and risk management. These policies are reviewed on an annual basis. Other procedures to manage risk are in place, including undertaking Disclosure Applications to the Criminal Records Bureau for all paid and unpaid staff and Management Committee members. A staff supervision system is in place. Work has been undertaken to improve and extend the charity's risk assessment activities carried out in the support of clients. Building and Fire risk assessments have been submitted to the appropriate authorities.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management (continued)

Plans for future periods

Future developments

To develop a social enterprise through delivery of training and consultancy. To further develop the work of young people who are using abusive behaviours. The organisation is working on developing a range of accommodation options, including emergency crash pads, self contained units and reversion of its head office whilst continuing to develop the training packages and generated income from individual giving and corporate sponsorship.

Statement of trustees' responsibilities

The trustees (who are also the directors of the charitable company 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 trustees to prepare financial statements for each financial . 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 charitable company and of its incoming resources and application of resources, including its 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 of the Charities SORP 2019 (FRS 102);
- 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 charitable company will continue in operation.

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

Disclosure of information to auditor

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware, and
- the trustees have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Disclosure of information to auditor (continued)

Auditor

The auditor, BHP LLP, has indicated their willingness to continue in office. The trustees will propose a motion reappointing the auditor at a meeting of the trustees.

Approved by order of the members of the board of trustees and signed on their behalf by:


Mary McElvaney (Jul 26, 2023 15:51 GMT+1)

Mary McElvaney

Date: Jul 26, 2023

THE ELM FOUNDATION LTD
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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE ELM FOUNDATION LTD

We have audited the financial statements of The Elm Foundation Ltd (the 'charitable company') for the year ended 31 March 2023, which comprise the consolidated statement of financial activities, the consolidated balance sheet, the company balance sheet, the consolidated statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor 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

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 charitable company'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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE ELM FOUNDATION LTD

Other information

The other information comprises the information included in the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the trustees' report. 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. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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 (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' 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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE ELM FOUNDATION LTD (CONTINUED)

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, 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 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:

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

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable company through discussions with Trustees and other management, and from our knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including safeguarding legislation, health and safety requirements including fire safety and data protection laws;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- we ensured identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE ELM FOUNDATION LTD (CONTINUED)

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

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

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

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

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

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the FRC's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE ELM FOUNDATION LTD (CONTINUED)

Use of our report

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


Adrian Staniforth (Jul 26, 2023 16:12 GMT+1)

Adrian Staniforth (Senior statutory auditor)

for and on behalf of

BHP LLP
Chartered Accountants
Statutory Auditor
One, Waterside Place
Basin Square,
Brimington Road
Chesterfield
S41 7FH

Date: Jul 26, 2023

THE ELM FOUNDATION LTD
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Note				
Income from:				
Donations and legacies	4	-	1,393,660	1,193,534
Charitable activities	5	319,575	-	320,970
Other trading activities	6	85,705	-	69,893
Investments	7	1,261	-	-
Total income		406,541	1,393,660	1,800,201
Expenditure on:				
Charitable activities	8	449,454	1,361,811	1,811,265
Total expenditure		449,454	1,361,811	1,811,265
Net movement in funds		(42,913)	31,849	(11,064)
Reconciliation of funds:				
Total funds brought forward		582,616	42,609	625,225
Net movement in funds		(42,913)	31,849	16,243
Total funds carried forward		539,703	74,458	625,225

The Statement of Financial Activities complies with the requirements of an income and expenditure account under the Companies Act 2006 and includes all gains and losses recognised in the year.

THE ELM FOUNDATION LTD
(A company limited by guarantee)
REGISTERED NUMBER: 02372121

BALANCE SHEET
AS AT 31 MARCH 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	13	224,392	228,525
		224,392	228,525
Current assets			
Debtors	14	132,759	110,645
Cash at bank and in hand		494,583	373,489
		627,342	484,134
Creditors: amounts falling due within one year	15	(237,573)	(87,434)
Net current assets		389,769	396,700
Total assets less current liabilities		614,161	625,225
Total net assets		614,161	625,225
Charity funds			
Restricted funds	16	74,458	42,609
Unrestricted funds	16	539,703	582,616
Total funds		614,161	625,225

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

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

The financial statements were approved and authorised for issue by the trustees and signed on their behalf by:


Mary McElvaney (Jul 26, 2023 15:51 GMT+1)

Ms Mary McElvaney
Chair
Date: Jul 26, 2023

The notes on pages 22 to 39 form part of these financial statements.

THE ELM FOUNDATION LTD
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash provided by operating activities	19	143,129	9,987
		<hr/>	<hr/>
Cash flows from investing activities			
Purchase of tangible fixed assets		(22,035)	(42,966)
		<hr/>	<hr/>
Net cash used in investing activities		(22,035)	(42,966)
		<hr/>	<hr/>
Cash flows from financing activities			
Repayments of borrowing		-	(68,945)
		<hr/>	<hr/>
Net cash used in financing activities		-	(68,945)
		<hr/>	<hr/>
Change in cash and cash equivalents in the year		121,094	(101,924)
Cash and cash equivalents at the beginning of the year		373,489	475,413
		<hr/>	<hr/>
Cash and cash equivalents at the end of the year	20	494,583	373,489
		<hr/> <hr/>	<hr/> <hr/>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1. Company status

The charitable company is a company by guarantee in the United Kingdom. The members of the company are the Trustees named on page 1. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charitable company.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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) (issued in October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Elm Foundation Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy.

The financial statement have been prepared in £ sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

2.2 Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

2.3 Income

All income is recognised once the charitable company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

2. Accounting policies (continued)

2.4 Expenditure

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

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charitable company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Government grants

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charitable company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Taxation

The charitable company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charitable company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.8 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.8 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

Freehold property	- 2% straight line
Fixtures and fittings	- 25% reducing balance
Office equipment	- 25% reducing balance
Computer equipment	- 25% reducing balance

2.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charitable company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.12 Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.13 Employee benefits

When employees have rendered service to the charity, short term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

2. Accounting policies (continued)

2.14 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

2.15 Pensions

The charitable company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charitable company to the fund in respect of the year.

2.16 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charitable company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charitable company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The charitable company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. There are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets of liabilities within the next financial year.

THE ELM FOUNDATION LTD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

4. Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Grants	-	1,393,660	1,393,660	1,193,534
Total 2022	30,695	1,162,839	1,193,534	

5. Income from charitable activities

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Refuge rents	319,575	319,575	320,970
Total 2022	320,970	320,970	

6. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Generating funds	85,705	-	85,705	69,893
Total 2022	69,308	585	69,893	

THE ELM FOUNDATION LTD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

7. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Investment income	1,261	1,261	-

8. Analysis of expenditure on charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Management costs	65,746	181,008	246,754	217,379
Office costs	9,896	30,184	40,080	29,864
Staff costs - note 12	315,740	985,792	1,301,532	1,059,176
Premises costs	26,596	82,906	109,502	102,865
Publicity	7,207	23,153	30,360	37,197
Recruitment	-	-	-	437
Service user contracts	9,375	9,515	18,890	11,745
Training and development	2,808	11,535	14,343	57,573
Travel expenses	5,283	18,353	23,636	14,441
Other expenses	-	-	-	11,199
Depreciation	6,803	19,365	26,168	26,278
	<u>449,454</u>	<u>1,361,811</u>	<u>1,811,265</u>	<u>1,568,154</u>
Total 2022	<u>446,298</u>	<u>1,121,856</u>	<u>1,568,154</u>	

THE ELM FOUNDATION LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

9. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Refuge rents	1,745,633	65,632	1,811,265	1,568,154
Total 2022	1,509,519	58,635	1,568,154	

Analysis of support costs

	Total funds 2023 £	Total funds 2022 £
Governance (note 10)	23,204	25,954
Information Technology	22,358	18,766
Human Resources	20,070	13,915
	65,632	58,635

10. Governance costs

	2023 £	2022 £
Auditor's remuneration	10,245	10,200
Payroll fees	5,034	3,760
Legal & Professional	7,925	11,994
	23,204	25,954

THE ELM FOUNDATION LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

11. Auditor's remuneration

	2023	2022
	£	£
Fees payable to the charitable company's auditor for the audit of the charitable company's annual accounts	10,245	8,500
Fees payable to the charitable company's auditor in respect of: All non-audit services not included above	12,954	13,351
	=====	=====

12. Staff costs

	2023	2022
	£	£
Wages and salaries	1,165,606	955,646
Social security costs	99,208	74,932
Contribution to defined contribution pension schemes	36,718	28,598
	1,301,532	1,059,176
	=====	=====

The key management personnel of the charity comprise of the Chief Executive Officer, Deputy Chief Executive Officer and Business Manager.

The total employee benefits of key management personnel of the charity were £157,539 (2022: £140,246).

The average number of persons employed by the charitable company during the year was as follows:

	2023	2022
	No.	No.
Average number of staff employed	55	54
	=====	=====

No employee received remuneration amounting to more than £60,000 in either year.

THE ELM FOUNDATION LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

13. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Office equipment £	Computer equipment £	Total £
<i>Cost or valuation</i>					
At 1 April 2022	185,610	310,019	15,148	44,101	554,878
Additions	-	20,565	-	1,470	22,035
At 31 March 2023	<u>185,610</u>	<u>330,584</u>	<u>15,148</u>	<u>45,571</u>	<u>576,913</u>
<i>Depreciation</i>					
At 1 April 2022	37,120	264,492	6,333	18,408	326,353
Charge for the year	3,711	13,642	2,203	6,612	26,168
At 31 March 2023	<u>40,831</u>	<u>278,134</u>	<u>8,536</u>	<u>25,020</u>	<u>352,521</u>
<i>Net book value</i>					
At 31 March 2023	<u><u>144,779</u></u>	<u><u>52,450</u></u>	<u><u>6,612</u></u>	<u><u>20,551</u></u>	<u><u>224,392</u></u>
At 31 March 2022	<u><u>148,490</u></u>	<u><u>45,527</u></u>	<u><u>8,815</u></u>	<u><u>25,693</u></u>	<u><u>228,525</u></u>

14. Debtors

	2023 £	2022 £
Trade debtors	22,856	97,363
Other debtors	1,837	1,838
Prepayments and accrued income	108,066	11,444
	<u><u>132,759</u></u>	<u><u>110,645</u></u>

THE ELM FOUNDATION LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

15. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	12,545	5,375
Other taxation and social security	28,193	28,008
Accruals and deferred income	196,835	54,051
	<hr/> 237,573 <hr/>	<hr/> 87,434 <hr/>
	2023	2022
	£	£
Deferred income at 1 April 2022	39,623	189,822
Resources deferred during the year	179,542	39,623
Amounts released from previous periods	(39,623)	(189,822)
	<hr/> 179,542 <hr/>	<hr/> 39,623 <hr/>

Deferred income relates to grant income received in advance of the period for which it relates.

THE ELM FOUNDATION LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

16. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
<i>Unrestricted funds</i>					
General Funds - all funds	582,616	406,541	(449,454)	-	539,703
<i>Restricted funds</i>					
Helpline	-	-	-	-	-
MHCLG	-	150,302	(156,343)	-	(6,041)
PCC	-	-	-	-	-
Porticus	-	24,500	(27,554)	3,054	-
DCC Commissioned Services	8,172	565,324	(570,087)	-	3,409
Ministry of Justice	-	33,580	(32,159)	3,918	5,339
National Lottery	-	70,407	(42,041)	-	28,366
Public Health	1,075	40,833	(42,677)	-	(769)
NHS Foundation	2,807	-	-	-	2,807
Home Office (PCC Choices)	1,514	35,774	(30,316)	(6,972)	-
Home Office (PCC Changes)	29,041	197,119	(217,843)	-	8,317
The Salus Project	-	90,249	(68,881)	-	21,368
DCC Countywide Helpline	-	170,572	(163,855)	-	6,717
NEDDC Liaison	-	15,000	(10,055)	-	4,945
	42,609	1,393,660	(1,361,811)	-	74,458
<i>Total of funds</i>	625,225	1,800,201	(1,811,265)	-	614,161

THE ELM FOUNDATION LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

16. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Unrestricted funds					
General Funds - all funds	608,982	420,973	(446,298)	(1,041)	582,616
Restricted funds					
Helpline	-	157,540	(163,123)	5,583	-
MHCLG	-	150,300	(164,184)	13,884	-
PCC	-	8,545	(9,586)	1,041	-
Porticus	-	24,500	(31,844)	7,344	-
DCC Commissioned Services	-	516,125	(466,767)	(41,186)	8,172
Ministry of Justice	-	35,000	(44,671)	9,671	-
National Lottery	-	58,951	(73,326)	14,375	-
Public Health	-	40,833	(30,087)	(9,671)	1,075
NHS Foundation	-	16,810	(14,003)	-	2,807
Home Office (PCC Choices)	-	26,335	(24,821)	-	1,514
Home Office (PCC Changes)	-	128,485	(99,444)	-	29,041
The Salus Project	-	-	-	-	-
DCC Countywide Helpline	-	-	-	-	-
NEDDC Liaison	-	-	-	-	-
	-	1,163,424	(1,121,856)	1,041	42,609
Total of funds	608,982	1,584,397	(1,568,154)	-	625,225

16. Statement of funds (continued)

MHCLG

Funding was awarded for the organisation to support individuals who have complex needs, to access safe accommodation through the extension of operating hours. This funding also allowed the organisation to promote domestic abuse services and generate awareness to members of marginalized communities across Derbyshire where referral rates are low.

Porticus

Awarded funding to support young people aged between 13-25 that have experienced domestic abuse, human trafficking, child sexual exploitation.

DCC Commissioned Services

Derbyshire County Council funding to provide refuge accommodation, community outreach support, children and young people services.

Ministry of Justice

This fund is to provide a young persons IDVA who will support those who are at high risk of domestic abuse, under the age of 18, or are living in homes where there is high risk of domestic abuse.

National Lottery

To deliver a Respect early intervention young people who harm project, to prevent young people using abusive behaviours.

Public Health

Additional workers to assist with Community support of clients due to high waiting lists during global pandemic.

NHS Foundation

A fund to extend our provision of the Respect children and young persons programme Choices, to include sessions around sexual health.

Home Office (PCC Choices)

The project is delivered to children and young people who are at risk of harming intimate partners, family members or friends. The project involves providing intensive one to one support to address and reduce abusive tendencies, help children and young people make positive choices and to prevent them from becoming adult perpetrators of abuse.

Home Office (PCC Changes)

The Changes Project is a voluntary intervention programme for perpetrators of domestic abuse. Through practical interventions, the programme aims to reduce a perpetrators abusive behaviour and manage risk. The programme is delivered in group and one to one settings in conjunction with a safety worker who will work with the victims offering support and safety planning.

The Salus Project

The Salus Project will provide temporary emergency refuge accommodation, 24 hours a day. Victims will be given a high level of support in order for them to leave an abusive relationship and ensure that they and their children are safe. The accommodation is very temporary up to 7 days, and the client will be supported by the Elm Foundation to access other longer-term accommodation.

DCC Countrywide Helpline

Funding awarded from Derbyshire County Council to deliver the countywide domestic abuse helpline.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

NEDDC Liaison

The Elm Foundation provides a domestic abuse liaison worker to NEDDC, to further improve engagement and outcomes of victims of domestic abuse. The Domestic abuse liaison worker optimises opportunities to break cycles of abuse through early identification and response, strengthening practice consistency in relation to proportionate and achievable safety plans and supporting NEDDC employees with the skills and confidence in assessing and intervening in families where risks relate to domestic abuse.

Helpline

Funding was awarded by Derbyshire County Council to deliver the countywide domestic abuse helpline.

PCC

Awarded by the Police Crime Commissioner to employ a training officer whose focus has been on developing the skills and knowledge of the primary care sector in relation to domestic abuse.

Transfers

2023:

£3,054 and £3,918 was transferred into Porticus and Ministry of Justice, respectively, from Home Office (PCC Choices) to fund overspends in these restricted funds to continue the projects of a similar nature.

2022:

£5,582, £13,884, £14,375, and £7,344 was transferred into DCC Countywide Helpline, MHCLG, National Lottery and Porticus, respectively, from DCC to fund overspends in these restricted funds. The overspends incurred on these funds align with the restricted purpose of the DCC fund.

£1,041 was transferred from unrestricted funds to PCC to fund the overspend

THE ELM FOUNDATION LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

17. Summary of funds

Summary of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
General funds	582,616	406,541	(449,454)	-	539,703
Restricted funds	42,609	1,393,660	(1,361,811)	-	74,458
	<u>625,225</u>	<u>1,800,201</u>	<u>(1,811,265)</u>	<u>-</u>	<u>614,161</u>

Summary of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
General funds	608,982	420,973	(446,298)	(1,041)	582,616
Restricted funds	-	1,163,424	(1,121,856)	1,041	42,609
	<u>608,982</u>	<u>1,584,397</u>	<u>(1,568,154)</u>	<u>-</u>	<u>625,225</u>

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	224,392	-	224,392
Current assets	552,884	74,458	627,342
Creditors due within one year	(237,573)	-	(237,573)
Total	<u>539,703</u>	<u>74,458</u>	<u>614,161</u>

THE ELM FOUNDATION LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

18. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	228,525	-	228,525
Current assets	441,525	42,609	484,134
Creditors due within one year	(87,434)	-	(87,434)
Total	582,616	42,609	625,225

19. Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	2022 £
Net income/expenditure for the year (as per Statement of Financial Activities)	(11,064)	16,243
Adjustments for:		
Depreciation charges	26,168	26,278
(Increase)/decrease in debtors	(22,114)	255,885
Increase/(decrease) in creditors	150,139	(288,419)
Net cash provided by operating activities	143,129	9,987

20. Analysis of cash and cash equivalents

	2023 £	2022 £
Cash in hand	494,583	373,489
Total cash and cash equivalents	494,583	373,489

THE ELM FOUNDATION LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

21. Analysis of changes in net debt

	At 1 April 2022	Cash flows	At 31 March 2023
	£	£	£
Cash at bank and in hand	373,489	121,094	494,583
	<u>373,489</u>	<u>121,094</u>	<u>494,583</u>

22. Operating lease commitments

At 31 March 2023 the charitable company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023	2022
	£	£
Not later than 1 year	93,100	93,100
Later than 1 year and not later than 5 years	55,963	88,467
	<u>149,063</u>	<u>181,567</u>

The following lease payments have been recognised as an expense in the Statement of Financial Activities:

	2023	2022
	£	£
Operating lease rentals	<u>122,365</u>	<u>124,192</u>

23. Related party transactions

No trustees neither received nor waived any remuneration during the year (2022: Nil).

No trustee received travel and subsistence and supervision expenses during the year of £nil (2022: £nil).

During the year one family member of key management personnel provided cleaning services to the charity at a cost of £7,129 (2022: £5,195).

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

24. Government grants

	2023	2022
	£	£
Public Health	40,833	40,833
Derbyshire County Council	565,324	515,540
Helpline	170,572	157,540
	<hr/> 776,729 <hr/>	<hr/> 713,913 <hr/>