

COMPANY REGISTRATION NUMBER: NI020562
CHARITY REGISTRATION NUMBER: NIC103651

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

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

Victim Support Northern Ireland

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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Victim Support Northern Ireland

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

Year ended 31 March 2023

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

Reference and administrative details

Registered charity name Victim Support Northern Ireland

Charity registration number NIC103651

Company registration number NI020562

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

The trustees

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

Company secretary Janice Bunting

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

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

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

Year ended 31 March 2023

Structure, governance and management

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

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

Nature of governing document and how charity is constituted.

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

Our Trustees

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

During the financial year, the following Trustee joined the Board

- Rosha McDonald - August 2022

In March 2023, the following Trustees resigned from the Board

- Rhyannon Blythe
- Sheena Mahaffey

Organisational structure and how Charity makes decisions

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

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

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Year ended 31 March 2023

Arrangements for setting pay and remuneration of key management

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

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

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

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

Public Benefit

Victim Support NI exists to:

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

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

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

Year ended 31 March 2023

Objectives and activities

Charitable objectives

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

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

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

as well as charitable donations from the public.

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

Aims of the Charity

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

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

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

We offer a range of specialist services to victims including:

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

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

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Year ended 31 March 2023

the benefits of all victims and witnesses.

Outcome of Our Work

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

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

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

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

Our Strategy

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

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

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Year ended 31 March 2023

Objectives and activities *(continued)*

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

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Year ended 31 March 2023

Objectives and activities *(continued)*

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

Volunteering

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

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Year ended 31 March 2023

Achievements and performance

SUMMARY OF MAIN ACHIEVEMENTS OVER THE LAST 12 MONTHS

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

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Year ended 31 March 2023

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

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

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

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

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

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

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

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

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

Victim Support Northern Ireland

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

Year ended 31 March 2023

OUR IMPACT

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

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

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

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

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

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

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

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

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

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

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

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

Year ended 31 March 2023

Financial review

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

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

Principal sources of income and how expenditure meets objectives

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

Reserves policy

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

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

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

Risk Management

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

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

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

Year ended 31 March 2023

Trustees' responsibilities statement

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

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

Auditor

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

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

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption

The trustees' annual report was approved on 4 December 2023 and signed on behalf of the board of trustees by:



Laurence Cheshire (Chair)
Trustee

Victim Support Northern Ireland

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

Year ended 31 March 2023

Opinion

We have audited the financial statements of Victim Support Northern Ireland (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

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

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

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

Year ended 31 March 2023

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

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

Year ended 31 March 2023

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

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

Year ended 31 March 2023

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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

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

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

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

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

Victim Support Northern Ireland

Company Limited by Guarantee

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

Year ended 31 March 2023

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

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

Victim Support Northern Ireland

Company Limited by Guarantee

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

Year ended 31 March 2023

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

Use of our report

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



Paul Dolan FCA (Senior Statutory Auditor)

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

4 December 2023

Victim Support Northern Ireland

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		2023	2023		2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	1,560	–	1,560	65
Charitable activities	6	19,913	2,467,827	2,487,740	2,296,398
Investment income	7	1,751	–	1,751	24
Total income		<u>23,224</u>	<u>2,467,827</u>	<u>2,491,051</u>	<u>2,296,487</u>
Expenditure					
Expenditure on charitable activities	8,9	5,859	2,309,027	2,314,886	2,269,339
Total expenditure		<u>5,859</u>	<u>2,309,027</u>	<u>2,314,886</u>	<u>2,269,339</u>
Net income		<u>17,365</u>	<u>158,800</u>	<u>176,165</u>	<u>27,148</u>
Transfers between funds		16,032	(16,032)	–	–
Net movement in funds		<u>33,397</u>	<u>142,768</u>	<u>176,165</u>	<u>27,148</u>
Reconciliation of funds					
Total funds brought forward		121,128	93,733	214,861	187,713
Total funds carried forward		<u>154,525</u>	<u>236,501</u>	<u>391,026</u>	<u>214,861</u>

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

The notes on pages 22 to 33 form part of these financial statements.

Victim Support Northern Ireland

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	15	11,725	–
Current assets			
Debtors	16	132,969	116,898
Cash at bank and in hand		367,084	366,741
		500,053	483,639
Creditors: amounts falling due within one year	17	120,752	268,778
Net current assets		379,301	214,861
Total assets less current liabilities		391,026	214,861
Net assets		391,026	214,861
Funds of the charity			
Restricted funds		236,501	93,733
Unrestricted funds		154,525	121,128
Total charity funds	19	391,026	214,861

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

These financial statements were approved by the board of trustees and authorised for issue on 4 December 2023, and are signed on behalf of the board by:



Laurence Cheshire (Chair)
Trustee

The notes on pages 22 to 33 form part of these financial statements.

Victim Support Northern Ireland

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net income	176,165	27,148
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	5,859	2,042
Other interest receivable and similar income	(1,751)	(24)
Interest payable and similar charges	881	805
Accrued (income)/expenses	(76,074)	3,201
<i>Changes in:</i>		
Trade and other debtors	33,139	(34,630)
Trade and other creditors	(121,162)	(36,106)
Cash generated from operations	17,057	(37,564)
Interest paid	(881)	(805)
Interest received	1,751	24
Net cash from/(used in) operating activities	<u>17,927</u>	<u>(38,345)</u>
Cash flows from investing activities		
Purchase of tangible assets	(17,584)	–
Net cash used in investing activities	<u>(17,584)</u>	<u>–</u>
Net increase/(decrease) in cash and cash equivalents	343	(38,345)
Cash and cash equivalents at beginning of year	<u>366,741</u>	<u>405,086</u>
Cash and cash equivalents at end of year	<u>367,084</u>	<u>366,741</u>

The notes on pages 22 to 33 form part of these financial statements.

Victim Support Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

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

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Victim Support Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Victim Support Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Tangible assets

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

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

Depreciation

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

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

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

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

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Victim Support Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

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

Victim Support Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations and Gifts	1,060	1,060	65	65
Halifax	500	500	–	–
	<u>1,560</u>	<u>1,560</u>	<u>65</u>	<u>65</u>

6. Charitable activities

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Victims of Crime Fund	–	5,817	5,817
Hate Crime Advocacy Income	–	45,000	45,000
DOJ	–	1,847,000	1,847,000
ISVA Income - DoJ	–	30,027	30,027
SOLA Income	–	152,302	152,302
CHISVA Project Income	–	35,443	35,443
Phoenix Youth Project	–	80,491	80,491
Other Income	–	3,240	3,240
CFNI	–	46,275	46,275
Recovery CJS	–	50,803	50,803
DOJ Capital Grant	–	–	–
	<u>–</u>	<u>2,296,398</u>	<u>2,296,398</u>

Victim Support Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

7. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>1,751</u>	<u>1,751</u>	<u>24</u>	<u>24</u>

8. Expenditure on charitable activities by fund type

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Core	2,042	1,452,652	1,454,694
Hate Crime Advocacy	–	44,701	44,701
ISVA	–	30,028	30,028
Phoenix Youth	–	79,117	79,117
ChiSVA	–	28,718	28,718
SOLA	–	152,333	152,333
Recovery of Justice	–	46,367	46,367
After Court Support	–	16,454	16,454
Support costs	–	416,927	416,927
	<u>2,042</u>	<u>2,267,297</u>	<u>2,269,339</u>

Victim Support Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023	Total fund 2022
	£	£	£	£
Core	1,267,588	390,415	1,658,003	1,838,931
Hate Crime Advocacy	177,274	–	177,274	44,701
ISVA	–	–	–	30,028
Phoenix Youth	60,763	–	60,763	79,117
ChiSVA	33,977	–	33,977	28,718
SOLA	194,064	–	194,064	152,333
Recovery of Justice	54,734	–	54,734	46,367
After Court Support	78,577	–	78,577	16,454
Governance costs	–	57,494	57,494	32,690
	<u>1,866,977</u>	<u>447,909</u>	<u>2,314,886</u>	<u>2,269,339</u>

10. Analysis of support costs

	Analysis of support costs	Total 2023	Total 2022
	£	£	£
Premises	92,607	92,607	95,385
Communications and IT	130,882	130,882	148,699
General office	100,476	100,476	91,824
Human resources	26,599	26,599	26,449
Governance costs	56,994	56,994	32,690
Advertising	39,851	39,851	21,880
	<u>447,409</u>	<u>447,409</u>	<u>416,927</u>

11. Net income

Net income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	5,859	2,042
Operating lease rentals	<u>75,200</u>	<u>95,385</u>

12. Auditors remuneration

	2023	2022
	£	£
Fees payable for the audit of the financial statements	<u>8,000</u>	<u>7,140</u>

Victim Support Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

13. Staff costs

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

	2023	2022
	£	£
Wages and salaries	<u>1,629,418</u>	<u>1,675,506</u>

The average head count of employees during the year was 64 (2022: 68). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Direct Charitable	57	61
Management and administration of the charity	<u>7</u>	<u>7</u>
	<u>64</u>	<u>68</u>

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

	2023	2022
	No.	No.
£60,000 to £69,999	<u>1</u>	<u>–</u>

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £168,659 (2022:£220,609).

14. Trustee remuneration and expenses

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

Expenses reimbursed to them amounted to £nil (2022:£nil)

Victim Support Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

15. Tangible fixed assets

	Long leasehold property £	Equipment £	Total £
Cost			
At 1 April 2022	254,640	633,653	888,293
Additions	–	17,584	17,584
At 31 March 2023	<u>254,640</u>	<u>651,237</u>	<u>905,877</u>
Depreciation			
At 1 April 2022	254,640	633,653	888,293
Charge for the year	–	5,859	5,859
At 31 March 2023	<u>254,640</u>	<u>639,512</u>	<u>894,152</u>
Carrying amount			
At 31 March 2023	<u>–</u>	<u>11,725</u>	<u>11,725</u>
At 31 March 2022	<u>–</u>	<u>–</u>	<u>–</u>

16. Debtors

	2023 £	2022 £
Trade debtors	2,760	14,340
Prepayments and accrued income	130,209	102,558
	<u>132,969</u>	<u>116,898</u>

17. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	37,477	50,583
Accruals and deferred income	44,355	141,391
Social security and other taxes	38,920	76,804
	<u>120,752</u>	<u>268,778</u>

18. Deferred income

	2023 £	2022 £
At 1 April 2022	70,172	145,364
Amount released to income	(70,172)	(145,364)
Amount deferred in year	–	70,172
At 31 March 2023	<u>–</u>	<u>70,172</u>

Victim Support Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

19. Analysis of charitable funds

Unrestricted funds

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

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
General funds	<u>123,081</u>	<u>89</u>	<u>(2,042)</u>	<u>–</u>	<u>121,128</u>

Restricted funds

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

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
Victims of Crime Fund	–	5,817	(5,817)	–	–
Hate Crime	8	45,000	(45,008)	–	–
DOJ	–	1,847,000	(1,837,205)	–	9,795
ISVA	8,552	30,027	(38,579)	–	–
Legal Case	49,898	–	(12,484)	–	37,414

Victim Support Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

19. Analysis of charitable funds *(continued)*

Phoenix Youth Project	3	80,491	(80,066)	–	428
ChISVA Project Income	2,200	35,443	(27,008)	–	10,635
After Court Support	–	46,275	(16,869)	–	29,406
IRIS	–	3,240	(1,620)	–	1,620
Other Grant Income	3,971	–	(3,971)	–	–
SOLA	–	152,302	(152,302)	–	–
Recovery CJS	–	50,803	(46,368)	–	4,435
DOJ Capital Grant	–	–	–	–	–
	<u>64,632</u>	<u>2,296,398</u>	<u>(2,267,297)</u>	<u>–</u>	<u>93,733</u>

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

20. Analysis of net assets between funds

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	–	–	–
Current assets	306,081	177,558	483,639
Creditors less than 1 year	(197,744)	(71,034)	(268,778)
Net assets	<u>108,337</u>	<u>106,524</u>	<u>214,861</u>

21. Taxation

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

22. Analysis of changes in net debt

	At 1 Apr 2022 £	Cash flows £	At 31 Mar 2023 £
Cash at bank and in hand	<u>366,741</u>	<u>343</u>	<u>367,084</u>

Victim Support Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

23. Operating lease commitments

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

	2023	2022
	£	£
Not later than 1 year	75,200	75,200
Later than 1 year and not later than 5 years	<u>183,783</u>	<u>258,983</u>
	<u>258,983</u>	<u>334,183</u>

24. Contingencies

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