

COMPANY REGISTRATION NUMBER: NI020562  
CHARITY REGISTRATION NUMBER: NIC103651

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

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

# **Victim Support Northern Ireland**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 March 2024**

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# Victim Support Northern Ireland

## Company Limited by Guarantee

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

Year ended 31 March 2024

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

#### Reference and administrative details

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

#### The trustees

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

Company secretary Janice Bunting

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

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

# Victim Support Northern Ireland

## Company Limited by Guarantee

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

#### Year ended 31 March 2024

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

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

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland (FRS 102) (effective 1 January 2015)". The trustees have had regard to the Charity Commission for Northern Ireland's public requirement statutory guidance.

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

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

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

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

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

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

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

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

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

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

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

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

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

# Victim Support Northern Ireland

Company Limited by Guarantee

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

Year ended 31 March 2024

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

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

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

### ***Public Benefit***

Victim Support NI exists to:

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

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

# Victim Support Northern Ireland

## Company Limited by Guarantee

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

Year ended 31 March 2024

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#### Objectives and activities

##### *Charitable objectives*

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

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

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

as well as charitable donations from the public.

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

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

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

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

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

We can assist with criminal injury compensation claims and appeals.

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

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

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

# Victim Support Northern Ireland

Company Limited by Guarantee

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

Year ended 31 March 2024

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

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

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

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

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

## ***Our Strategy***

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

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

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

## ***Volunteering***

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

## Victim Support Northern Ireland

### Company Limited by Guarantee

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

#### Year ended 31 March 2024

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

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

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

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

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

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

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

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

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

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

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

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## Victim Support Northern Ireland

### Company Limited by Guarantee

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

#### Year ended 31 March 2024

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

Our specialist projects continue to grow and evolve.

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

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

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

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

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

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

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

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

# Victim Support Northern Ireland

## Company Limited by Guarantee

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

Year ended 31 March 2024

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#### Financial review

Review of financial position at the end of the reporting period

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

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

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

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

#### *Reserves policy*

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

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

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

#### *Risk Management*

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

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# Victim Support Northern Ireland

## Company Limited by Guarantee

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

Year ended 31 March 2024

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

#### Trustees' responsibilities statement

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

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

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

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

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

#### Auditor

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

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

#### Small company provisions

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

The trustees' annual report was approved on 29 January 2025 and signed on behalf of the board of trustees by:



Laurence Cheshire (Chair)  
Trustee

# Victim Support Northern Ireland

Company Limited by Guarantee

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

Year ended 31 March 2024

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### Opinion

We have audited the financial statements of Victim Support Northern Ireland (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

### Basis for opinion

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

### Conclusions relating to going concern

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

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

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

### Other information

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

# Victim Support Northern Ireland

## Company Limited by Guarantee

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

#### Year ended 31 March 2024

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

We have nothing to report in this regard.

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

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

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

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

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

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

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

#### Responsibilities of trustees

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

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

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

## Victim Support Northern Ireland

### Company Limited by Guarantee

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

Year ended 31 March 2024

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

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

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

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

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

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

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

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

## Victim Support Northern Ireland

### Company Limited by Guarantee

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

#### Year ended 31 March 2024

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

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

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

#### Use of our report

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



Paul Dolan FCA (Senior Statutory Auditor)

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

29 January 2025

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## Victim Support Northern Ireland

### Company Limited by Guarantee

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

Year ended 31 March 2024

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

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

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

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Statement of Financial Position

31 March 2024

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

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

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



Laurence Cheshire (Chair)  
Trustee

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

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Statement of Cash Flows

Year ended 31 March 2024

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

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

# Victim Support Northern Ireland

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 March 2024

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#### 1. General information

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

#### 2. Statement of compliance

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

#### 3. Accounting policies

##### Basis of preparation

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

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

##### Going concern

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

##### Judgements and key sources of estimation uncertainty

##### Judgements and key sources of estimation uncertainty

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

##### Fund accounting

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

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

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

# Victim Support Northern Ireland

## Company Limited by Guarantee

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

#### Year ended 31 March 2024

---

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

##### Incoming resources

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

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

##### Resources expended

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

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

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

##### Operating leases

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

# Victim Support Northern Ireland

## Company Limited by Guarantee

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

#### Year ended 31 March 2024

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

##### Tangible assets

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

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

##### Depreciation

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

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

##### Impairment of fixed assets

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

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

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

##### Financial instruments

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

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

# Victim Support Northern Ireland

## Company Limited by Guarantee

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

#### Year ended 31 March 2024

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

##### Financial instruments *(continued)*

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

Debt instruments are subsequently measured at amortised cost.

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

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

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

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

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

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

#### 4. Limited by guarantee

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

# Victim Support Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

## 5. Donations and legacies

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

## 6. Charitable activities

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

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

## 7. Investment income

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

# Victim Support Northern Ireland

## Company Limited by Guarantee

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

#### Year ended 31 March 2024

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

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

  

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

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

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

# Victim Support Northern Ireland

## Company Limited by Guarantee

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

#### Year ended 31 March 2024

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#### 10. Analysis of support costs

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

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

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

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

#### 12. Auditors remuneration

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

#### 13. Staff costs

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

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

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

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

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

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

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# Victim Support Northern Ireland

## Company Limited by Guarantee

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

#### Year ended 31 March 2024

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

##### Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £237,890 (2023:£168,659).

#### 14. Trustee remuneration and expenses

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

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

#### 15. Tangible fixed assets

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

#### 16. Debtors

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

# Victim Support Northern Ireland

## Company Limited by Guarantee

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

#### Year ended 31 March 2024

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

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

#### 18. Deferred income

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

#### 19. Analysis of charitable funds

##### Unrestricted funds

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

  

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

## Victim Support Northern Ireland

### Company Limited by Guarantee

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

#### Year ended 31 March 2024

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

##### Restricted funds

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

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

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

# Victim Support Northern Ireland

## Company Limited by Guarantee

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

#### Year ended 31 March 2024

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

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

  

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

#### 21. Taxation

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

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

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

#### 23. Operating lease commitments

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

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

#### 24. Contingencies

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

#### 25. Ethical standards

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