

**Charity registration number NIC103651 (Northern Ireland)**

**Company registration number NI020562**

**VICTIM SUPPORT NORTHERN IRELAND  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

# VICTIM SUPPORT NORTHERN IRELAND

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	L Cheshire (Chair) D Docherty N Kelpie S Lynch R Cronin S McFerran E McNally T Rogan K Smith	(Appointed 7 November 2024) (Appointed 7 November 2024)
<b>Secretary</b>	J Bunting	
<b>Charity number (Northern Ireland)</b>	NIC103651	
<b>Company number</b>	NI020562	
<b>Registered office</b>	Albany House 73-75 Great Victoria Street Belfast BT2 7AF	
<b>Auditor</b>	HM Chartered Accountants 6th Floor East Tower Lanyon Plaza 8 Lanyon Place Belfast County Antrim BT1 3LP	
<b>Bankers</b>	Ulster Bank 91/93 University Road Belfast BT7 1NB	

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# VICTIM SUPPORT NORTHERN IRELAND

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# VICTIM SUPPORT NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2025

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The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

#### Objectives and activities

##### Benefit to the Public

Victim Support NI exists to:

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

To evidence these benefits, we conduct on-going evaluation of feedback from service users and provide 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.

##### Our Impact

- 46,552 victims of crime were referred to Victim Support NI Community Service
- 100% of eligible referrals were offered support within 5 business days
- 80% of face to face emotional support appointments were delivered within 10 days of receipt of referral
- 2,213 appointments were delivered by volunteers and staff to support victims of crime
- 3,841 people engaged in pre-trial court familiarisation visits or tours ahead of trial
- 12,140 hours of service delivered by volunteers (of which 8,902 were delivered at court)
- 3,113 training hours delivered to volunteers, staff and external participants.
- 1,281 injured victims were assisted to apply for criminal injuries compensation
- £3,581,425 awarded in compensation to victims injured as a result of crime
- 207 witnesses were supported by Advice Workers to prepare their Victim Personal Statements

##### **Charitable Activities:**

We have worked towards achieving our purpose through the following activities this year:

- Our **annual conference** was held to mark EU Victims of Crime Day in February. Following the media attention of the Alexander McCartney catfishing case at the end of 2024, we decided to theme our conference around online harm and how we can protect young people from it. Opened by Justice Minister Naomi Long, the event featured 9 expert speakers and 4 training workshops for over 100 in-person attendees. One of the speakers was a 14-year-old girl who was a victim of Image Based Sexual Abuse after her image was stolen from her school website. We also heard from the Children & Young People's Commissioner, Ofcom, White Ribbon NI and cyberbullying expert Dr Elena Martellozzo. The latter part of the day focused on the criminal justice system, where we heard from a PSNI detective about gathering evidence of online harm, Head of the Serious Crime Unit in the PPS on the McCartney case, and Judge Patricia Smyth, who has spearheaded the move to expedite criminal cases for under-13s.

# VICTIM SUPPORT NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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- The Sexual Offences Legal Adviser (**SOLA**) **pilot service** established following a recommendation in the Gillen Report **was officially extended to 2027**. This year, the SOLAs received 366 referrals and provided direct advocacy and legal support to 238 adults affected by serious sexual crime who chose to engage with the service. This brings the total amount of victims supported by the SOLAs since the service was established to 1,997.
- On 5<sup>th</sup> February 2025, Justice Minister Naomi Long officially **launched the new Children's SOLA service** – an extension of the existing Sexual Offences Legal Adviser service, which provides bespoke advocacy and legal support to young victims of serious sexual crimes. This much-needed role was filled by solicitor Emma-Rose Duffy, who brought years of expertise and experience working with children and young people from the Children's Law Centre to the position.
- During 2024-25, we **responded to 9 public consultations** on subjects as diverse as Safe Leave for Domestic Abuse victims, Protections Against Stalking, Legal Aid, and the call for views on the Victim & Witness Strategy. Responding to these consultations ensures that the victims' voice is represented at discussions which frame new policies and legislation.
- During National Hate Crime Awareness Week in October, we held a unique event which used comedy and improvisation to make people think about the subject of hate crime. Titled '**Hate Crime Isn't Funny**', this event was held at Accidental Theatre, Belfast, and featured 5 short stand-up routines in which comedians, (who came from at least one of the protected characteristics of hate crime) addressed hate crime issues in a comedic way. This was followed by a 90-minute improv session with a group from Queen's University, who led us through common scenarios in which hate crime might arise. The Lord Mayor of Belfast, Micky Murray spoke at the event, alongside senior representatives from the PSNI who had been involved in policing the race riots in South Belfast over the summer. The Hate Crime Advocacy Service also took part in public events such as Belfast Pride, Foyle Pride, Belfast Mela, Good Relations Week and developed partnerships with many PCSPs throughout Northern Ireland. In the latter part of the year, they delivered hate crime training in communities experiencing hate crime, working with residents to create mini-manifestos to help reduce hate in these targeted areas.
- The **ChISVA** service, which provides specialist advocacy support to children and young people affected by sexual violence and abuse, received 330 referrals across the year. 222 of these chose to take up the offer of ChISVA support. Just over a third of referrals did not specify the particular crime in the case. Of those that did, sexual assault was the most common, followed by sexual communication with a child. At year end, 91 of these cases were active, with 37 completed and 202 waiting for their case to progress to the point where they might require direct advocacy support.
- The **Phoenix Youth Service** provides creative therapeutic support for children and young people in the Northern Health and Social Care Trust who have been directly impacted by one or more Adverse Childhood Experiences (ACE). Our clients - children and young people and their families/caregivers are supported by Creative Arts Therapists to begin their healing journey using a range of creative art therapeutic interventions.

At the end of 2024-25, with new funding still uncertain, the Phoenix Youth Service was providing support to 38 young people, 95% of whom presented with complex neurodivergent needs in addition to the trauma they had experienced. Since January 2021, 958 referrals have been processed and helped by the service. Additionally, this year, the service published 6 'legacy' handbooks for parents and caregivers to help understand and deal with some of the most common challenging behaviours.

- At the end of the financial year, we published feedback surveys, using client feedback collected across our services. We were pleased to discover that we rated very highly in terms of customer satisfaction, with 92% of respondents reporting they were 'fully satisfied' with the service they received, 97% saying they were treated with respect, and 95% saying they received information and support that was given in a timely manner and was appropriate for their needs. 93% of Witness Service users said they would recommend the service to family or friends. High satisfaction levels were also reported by users of the Remote Evidence Centre, with 95% saying they felt safe and secure to give their evidence there, and the same percentage reporting a high satisfaction with their REC experience. The survey results can be viewed on our website at [Publications - Victim Support NI](#)

# VICTIM SUPPORT NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### Volunteers

Victim Support NI was set up by a group of volunteers and volunteering remains central to our service delivery. In 2024-25, our volunteers delivered 12,140 hours supporting victims and witnesses throughout Northern Ireland. We currently have 109 active volunteers, 76 in our Witness Service supporting witnesses at court, and 34 in our Community Service supporting victims of crime shortly after the crime has occurred. 2 volunteers are specially trained to work with under-18s in our Young Victims' Service.

In 2024/25, we had 41 volunteers progress through our CORE training.

We continued to develop our relationship with the Ulster University School of Law, and in the past year, 11 new student volunteers joined us to gain experience of working with victims and witnesses of crime in a real-life setting.

During Volunteer Week in June, we arranged free tickets for our volunteers to attend the Garden Show at Antrim Castle Gardens. At Christmas, we arranged for a tour of Hillsborough Castle and Grounds and were lucky enough to be given access to the Drawing Room in the castle to avail of the complimentary tea and scones.

### Learning & Development

This year, we provided over 3,000 hours of training to staff, volunteers, and external clients. This enabled our staff and volunteers to maintain the highest quality standards for the victims and witnesses we serve. The Board of Trustees acknowledge there is also a potential private benefit to staff, volunteers and trustees which may arise from this training which could be transferable to other settings. These benefits are however considered incidental and necessary to ensure our support services are the best they can be for the clients we support. Victim Support NI pays due regard to guidance issued by the Charity Commission when deciding what activities the Charity undertakes.

The year 2024-25 has been a busy one for Learning & Development in Victim Support NI. We have introduced new programs and revised and continued to develop existing ones. We have delivered over 3,000 hours of training across a range of subjects.

Our introductory CORE training for new staff and volunteers includes Community Resiliency Model (CRM) training, designed to provide an understanding of the effects of trauma and introduce grounding techniques to develop and improve resilience. Applied Suicide Intervention Skills Training (ASIST) is provided for all staff and volunteers. During 2024-25, we developed and delivered a new course on handling complaints and a half-day training on "Managing Difficult Situations" (MDS) course which is CPD-accredited. Staff and volunteers were offered external neurodiversity and domestic abuse training. Our senior management also took part in a half-day learning session with Stratagem to improve lobbying skills and help us best represent the needs of victims at government level.

In response to racist unrest and rising reports of race hate incidents, L&D worked with the Hate Crime Advocacy Service team to create a level 3 accredited programme to complement the "We Stand Together" campaign. It aims to educate users on the issues surrounding hate crime and how we can reduce it in our society.

### Charitable Funding

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.

Our grant aid provision remains a challenge as it is still being delivered on a year-by-year basis from our main funder, which continues to create long term funding uncertainty. The Board of Trustees and senior management continue to mitigate 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.

### Aims of Charity

Crime can have long-lasting effects, not only on the victim, but on wider society. 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'*

# VICTIM SUPPORT NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### How achievement of aims furthers objectives

Victim Support NI supports victims throughout their criminal justice journey. Our community service is the first point of contact and offers practical and emotional support for the victim shortly after the crime has occurred. We apply the psychological first aid model and reinforce our support with the Community Resilience Model. We provide free advice and practical support to those victims injured by violent crime who wish to apply for compensation through the government scheme and can support victims through compensation appeals.

We prepare people for the experience of going to court and support witnesses at court. We also help victims complete Victim Personal Statements after a conviction which help the judge understand the impact of the crime before sentencing. We have dedicated specialist services for victims of hate crime and victims of sexual violence through our Hate Crime Advocacy Service, Sexual Offence Legal Advisers (SOLA), Children's SOLA and Child Independent Sexual Violence Advocacy Service. Our Young Victims Project provides support and information to children and young people aged 5-17 who have experienced crime. Our Phoenix Youth Service provides therapeutic support to children and young people aged 8–20 years who have suffered childhood adverse experiences in the Northern Health and Social Care Trust area. We aim to represent victims' experiences, ensure protections for vulnerable victims and witnesses, uphold victims' rights and hold criminal justice agencies to account whilst lobbying government and other criminal justice agencies to put victims at the centre of decision-making. This is how we aim to bring about effective and positive change.

We inform victims and witnesses about their legal rights and entitlements in the Victim Charter and make them aware of the choices available to them, to increase confidence in the Criminal Justice System and make them feel that their voice is being heard and their experience recognised. Support offered by Victim Support NI staff and volunteers makes people feel less anxious, better able to recover from trauma and feel safer in court, improving chances of them delivering their best evidence. We serve as a 'critical friend' to other agencies in the criminal justice sector, reminding them of their duties towards victims and witnesses and sharing examples of best practice.

We partner and work alongside other agencies to ensure that we have the best available advocacy, specialist advice, and support services for our clients. We lead a consortium made up of Disability Action, the Migrant Centre, and the Rainbow Project to deliver the Hate Crime Advocacy Service. We build relationships with other agencies so that we can signpost victims to specialist agencies which may best help them recover from the impact of crime.

### Our strategy

We continue to work towards the aims of our current organisational strategy, titled 'Redress, Restore, Recover. Beyond Crime – A Victim's Journey'. This strategy has been in place since 2020 and was extended into 2025 to help mitigate the impact of the COVID pandemic. It explains the harm caused to victims when they experience crime and emphasises that this harm must be recognised and addressed at an early stage in order for the victims to recover from the impact of crime. We are working towards 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.

The needs of vulnerable victims are a priority. Technological advances should be harnessed to support victims and witnesses of crime, but must be underpinned by policy and legislation, to ensure consistency in practice. Victim Support NI wishes to ensure that all victims have access to advocacy support to help them navigate and understand the system in a way they can understand, a right enshrined in the Victim Charter.

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.

# VICTIM SUPPORT NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

STRATEGIC GOAL	Strategic Objective
<p><b>Support, Recovery &amp; Restoration:</b> 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"> <li>• Enhance our client support model to improve the well-being and recovery outcomes of our users through the application of the Community Resilience Model®</li> <li>• 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</li> <li>• Support the development of new advocacy and support services to address the unmet needs of victims.</li> <li>• Diversify our emotional support models to support and address the needs of young victims of crime</li> <li>• 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</li> </ul>
<p><b>Voice of the Victim:</b> 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"> <li>• 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</li> <li>• Continue to champion the needs and rights of victims in our engagements with the development of adult restorative justice strategy.</li> <li>• 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.</li> <li>• Continue to champion the needs and rights of victims and witnesses as the system implements key recommendations to improve our justice.</li> <li>• 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.</li> </ul>
<p><b>Innovation and Growth:</b> 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"> <li>• Diversify our funding streams to ensure the sustainability of Victim Support NI and its role in providing support to victims and witnesses of crime.</li> <li>• Develop and implement a Health and Well-being Strategy to nurture the development and well-being of our people ensuring a working environment where they feel valued, supported, and motivated to deliver against our stated purpose.</li> <li>• Introduce a new case management system which maintains our security requirements and increases our ability to evidence our support to victims and achieved outcomes.</li> <li>• Maintain effective reporting and accountability mechanisms to ensure effective governance and demonstrate compliance with our legal and funding obligations.</li> <li>• 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.</li> </ul>

We regularly monitor success against our corporate workplan and report quarterly to the Board and funders on our performance.

A new Strategy will be published during the new financial year.

# VICTIM SUPPORT NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### **Financial review**

Total income for 2024/25 was £2,579,499 and resulted in net outgoing resources for the year of £32,595 of which £34,735 was restricted funds. The funding environment continues to be a challenge to the organisation due to a lack of long-term government funding and continued cost of living rises. This combined with additional staff costs due to National Insurance rises and meeting the living wage has meant funding has remained a key organisational risk this year. Uncertainty has impacted on our ability to long-term plan.

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

The organisation receives approximately 94% 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 assess 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 and 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, not covered by other means, which should cover the time required to wind down the organisation in case of closure. As at 31 March 2025 the unrestricted reserves are £168,100.

#### Risk Management

The Board of Trustees have a legal duty to ensure that they manage 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 Finance, Audit, Risk & Remuneration (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 staff recruitment and retention, volunteer capacity levels and the insecurity of a one-year funding cycle.

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.

# VICTIM SUPPORT NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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

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

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.

Following the resignation of Barry Connolly (27 April 2024) and Tracy Lavery (30 July 2024) a public recruitment campaign for new board members was conducted and two new trustees were appointed: Thérèse Rogan and Shirley-Anne McFerran both joined the Board on 07 November 2024.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

L Cheshire (Chair)

D Docherty

N Kelpie

S Lynch

R Cronin

S McFerran

(Appointed 7 November 2024)

E McNally

T Rogan

(Appointed 7 November 2024)

K Smith

R Toner

(Resigned 6 November 2025)

B Connolly

(Resigned 27 April 2024)

K Hinfey

(Resigned 9 May 2025)

R Lavery

(Resigned 30 July 2024)

J Winton

(Resigned 3 July 2025)

#### Organisational structure and how the 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.

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

Victim Support NI act as a gateway to other support services in our efforts to ensure that all victims' and witnesses' needs are addressed. We have service level agreements and protocols with numerous voluntary and statutory organisations to assist 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, Disability Action and the Migrant Centre. We also partner with Women's Aid, Men's Advisory Project, and Nexus to deliver the Iris project.

We value all the work that takes place with our partner organisations.

# VICTIM SUPPORT NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### Statement of trustees' responsibilities

The trustees, who are also the directors of Victim Support Northern Ireland for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the 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

In accordance with the company's articles, a resolution proposing that HM Chartered Accountants be reappointed as auditor of the company will be put at a General Meeting.

The trustees' report was approved by the Board of Trustees.



L Cheshire (Chair)  
Trustee

19 December 2025

# VICTIM SUPPORT NORTHERN IRELAND

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF VICTIM SUPPORT NORTHERN IRELAND

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#### Opinion

We have audited the financial statements of Victim Support Northern Ireland (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor'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 contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

# VICTIM SUPPORT NORTHERN IRELAND

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF VICTIM SUPPORT NORTHERN IRELAND

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

We have nothing to report in respect of the following matters in relation to which the Charities Accounts and Reports Regulations (Northern Ireland) 2015 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charitable company or to cease operations, or have no realistic alternative but to do so.

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

We have been appointed as auditor under section 65(2) of the Charities Act (Northern Ireland) 2008 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

# VICTIM SUPPORT NORTHERN IRELAND

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF VICTIM SUPPORT NORTHERN IRELAND

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

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with trustees and/or senior management, and from our commercial knowledge and experience of the sector;

We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

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

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

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

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions;

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

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC and the company's legal advisors;

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

# VICTIM SUPPORT NORTHERN IRELAND

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF VICTIM SUPPORT NORTHERN IRELAND

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#### Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities Accounts and Reports Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the charity's trustees 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**Angela Craigan (Senior Statutory Auditor)**

For and on behalf of HM Chartered Accountants, Statutory Auditor

Chartered Accountants

6th Floor East Tower

Lanyon Plaza

8 Lanyon Place

Belfast

County Antrim

BT1 3LP

19 December 2025

HM Chartered Accountants is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

# VICTIM SUPPORT NORTHERN IRELAND

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Income from:</b>							
Donations and legacies	3	1,238	-	1,238	1,041	-	1,041
Charitable activities	4	2,236	2,570,666	2,572,902	13,604	2,446,996	2,460,600
Investments	5	5,359	-	5,359	7,851	-	7,851
<b>Total income</b>		<b>8,833</b>	<b>2,570,666</b>	<b>2,579,499</b>	<b>22,496</b>	<b>2,446,996</b>	<b>2,469,492</b>
<b>Expenditure on:</b>							
Charitable activities	6	6,993	2,605,101	2,612,094	10,761	2,559,568	2,570,329
<b>Total expenditure</b>		<b>6,993</b>	<b>2,605,101</b>	<b>2,612,094</b>	<b>10,761</b>	<b>2,559,568</b>	<b>2,570,329</b>
<b>Net income/(expenditure) and movement in funds</b>		<b>1,840</b>	<b>(34,435)</b>	<b>(32,595)</b>	<b>11,735</b>	<b>(112,572)</b>	<b>(100,837)</b>
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2024		166,260	123,929	290,189	154,525	236,501	391,026
<b>Fund balances at 31 March 2025</b>		<b>168,100</b>	<b>89,494</b>	<b>257,594</b>	<b>166,260</b>	<b>123,929</b>	<b>290,189</b>

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

# VICTIM SUPPORT NORTHERN IRELAND

## STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	12		-		5,864
<b>Current assets</b>					
Debtors	13	491,423		398,085	
Cash at bank and in hand		131,925		161,810	
		<u>623,348</u>		<u>559,895</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(365,754)</u>		<u>(275,570)</u>	
<b>Net current assets</b>			257,594		284,325
<b>Total assets less current liabilities</b>			<u>257,594</u>		<u>290,189</u>
<b>The funds of the charity</b>					
Restricted income funds	15		89,494		123,929
Unrestricted funds	16		168,100		166,260
			<u>257,594</u>		<u>290,189</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 19 December 2025



L Cheshire (Chair)  
Trustee

Company registration number NI020562 (Northern Ireland)

# VICTIM SUPPORT NORTHERN IRELAND

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

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	Notes	2025 £	£	2024 £	£
<b>Cash flows from operating activities</b>					
Cash absorbed by operations	20		(35,245)		(213,125)
<b>Investing activities</b>					
Investment income received		5,360		7,851	
<b>Net cash generated from investing activities</b>			5,360		7,851
<b>Net cash generated from financing activities</b>			-		-
<b>Net decrease in cash and cash equivalents</b>			(29,885)		(205,274)
Cash and cash equivalents at beginning of year			161,810		367,084
<b>Cash and cash equivalents at end of year</b>			131,925		161,810

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# VICTIM SUPPORT NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

##### Charity information

Victim Support Northern Ireland is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Central Office, 2nd floor Albany House, 73-75, Gt Victoria Street, Belfast, BT2 7AF.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# VICTIM SUPPORT NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	Over the remaining life of the lease
Fixtures and fittings	33% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# VICTIM SUPPORT NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	1,238	1,041

# VICTIM SUPPORT NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Charitable activities</b>						
Performance related grants	2,236	2,570,666	2,572,902	13,604	2,446,996	2,460,600

### Performance related grants analysis

	Charitable activities 2025 £	Charitable activities 2024 £
Victims of Crime Fund	-	8,240
Hate Crime Advocacy	194,162	184,307
DOJ	1,882,949	1,763,016
SOLA Income	211,287	188,807
CHISVA Project Income	40,800	30,232
Phoenix Youth Project	169,780	148,481
CFNI	-	69,413
Recovery CJS	66,000	53,000
Other	7,924	15,104
	<u>2,572,902</u>	<u>2,460,600</u>

### 5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	5,359	7,851

# VICTIM SUPPORT NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 6 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
<b>Direct costs</b>		
Staff costs	1,760,595	1,724,275
Other charitable expenditure	291,895	398,078
	<u>2,052,490</u>	<u>2,122,353</u>
<b>Share of support and governance costs (see note 7)</b>		
Support	559,604	447,976
	<u>2,612,094</u>	<u>2,570,329</u>
<b>Analysis by fund</b>		
Unrestricted funds	6,993	10,761
Restricted funds	2,605,101	2,559,568
	<u>2,612,094</u>	<u>2,570,329</u>

### 7 Support costs allocated to activities

	2025 £	2024 £
Premises	96,537	102,872
IT	174,358	123,501
General office	141,058	120,009
Human resources	24,227	11,912
Governance costs	84,376	60,045
Communications	39,048	29,637
	<u>559,604</u>	<u>447,976</u>
<b>Analysed between:</b>		
Charitable activities	<u>559,604</u>	<u>447,976</u>

### 8 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	9,000	10,736
Depreciation of owned tangible fixed assets	5,863	5,861
	<u>14,863</u>	<u>16,600</u>

# VICTIM SUPPORT NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 9 Trustees

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

Expenses reimbursed to trustees amount to £191 (2024: £190).

### 10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Direct Charitable	53	55
	7	8
Total	<u>60</u>	<u>63</u>

#### Employment costs

	2025 £	2024 £
Wages and salaries	<u>1,760,595</u>	<u>1,724,275</u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025 Number	2024 Number
£60,000 to £69,999	1	1
£70,000 to £79,999	1	-

#### Remuneration of 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 paid to key management personnel for services provided to the charity was as follows:

	2025 £	2024 £
Aggregate compensation	<u>272,008</u>	<u>237,890</u>

### 11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# VICTIM SUPPORT NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 12 Tangible fixed assets

	Leasehold land and buildings	Fixtures and fittings	Total
	£	£	£
<b>Cost</b>			
At 1 April 2024	254,640	645,908	900,548
At 31 March 2025	254,640	645,908	900,548
<b>Depreciation and impairment</b>			
At 1 April 2024	254,640	640,045	894,685
Depreciation charged in the year	-	5,863	5,863
At 31 March 2025	254,640	645,908	900,548
<b>Carrying amount</b>			
At 31 March 2024	-	5,864	5,864

### 13 Debtors

	2025	2024
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	2,005	8,610
Other debtors	-	356
Prepayments and accrued income	489,418	389,119
	491,423	398,085

### 14 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	61,034	38,943
Trade creditors	130,012	49,304
Other creditors	61,624	87,668
Accruals and deferred income	113,084	99,655
	365,754	275,570

# VICTIM SUPPORT NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Hate Crime	(4,230)	194,162	(187,715)	-	2,217
DOJ	44,047	1,882,949	(1,926,996)	-	-
Legal Case	37,414	-	(16,246)	-	21,168
Phoenix Youth Project	32,847	169,780	(142,438)	-	60,189
ChISVA	3,390	40,800	(41,203)	-	2,987
After Court Support	8,541	-	(8,541)	-	-
IRIS	-	1,200	(1,200)	-	-
SOLA	-	211,287	(211,287)	-	-
Recovery CJS	1,920	66,000	(65,968)	-	1,952
CRJ - Niacro	-	4,488	(3,507)	-	981
	<u>123,929</u>	<u>2,570,666</u>	<u>(2,605,101)</u>	<u>-</u>	<u>89,494</u>

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Victims of Crime Fund	-	8,240	(8,240)	-	-
Hate Crime	14,607	184,307	(203,144)	-	(4,230)
DOJ	1,393,825	1,763,016	(1,870,227)	11,876	1,298,490
Legal Case	37,414	-	-	-	37,414
Phoenix Youth Project	1,313	148,481	(116,947)	-	32,847
ChISVA	16,157	30,232	(32,743)	(10,256)	3,390
IRIS	22,073	69,413	(82,945)	-	8,541
SOLA	1,620	1,500	(1,500)	(1,620)	-
Recovery CJS	-	188,807	(188,807)	-	-
	3,935	53,000	(55,015)	-	1,920
	<u>236,501</u>	<u>2,446,996</u>	<u>(2,559,568)</u>	<u>-</u>	<u>123,929</u>

#### 16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	<u>166,260</u>	<u>8,833</u>	<u>(6,993)</u>	<u>168,100</u>

# VICTIM SUPPORT NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 16 Unrestricted funds (Continued)

Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	154,525	22,496	(10,761)	166,260

#### 17 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
<b>At 31 March 2025:</b>			
Current assets/(liabilities)	168,100	89,494	257,594
	<u>168,100</u>	<u>89,494</u>	<u>257,594</u>

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>			
Tangible assets	5,864	-	5,864
Current assets/(liabilities)	160,396	123,929	284,325
	<u>166,260</u>	<u>123,929</u>	<u>290,189</u>

#### 18 Operating lease commitments

##### Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	92,700	75,200
Between two and five years	79,900	108,583
	<u>172,600</u>	<u>183,783</u>

#### 19 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

# VICTIM SUPPORT NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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<b>20</b>	<b>Cash absorbed by operations</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	Deficit for the year	(32,595)	(100,837)
	<b>Adjustments for:</b>		
	Investment income recognised in statement of financial activities	(5,359)	(7,851)
	Depreciation and impairment of tangible fixed assets	5,863	5,861
	<b>Movements in working capital:</b>		
	(Increase) in debtors	(93,338)	(209,816)
	Increase in creditors	90,184	99,518
	<b>Cash absorbed by operations</b>	<u>(35,245)</u>	<u>(213,125)</u>

### 21 Analysis of changes in net funds

The charity had no material debt during the year.