



Creating safer places. Together.

## Annual Report 2023-2024

## Contents

A Message from our Chair .....	3
A Message from our CEOs.....	4
Future Plans .....	5
A Trusted Partner – The Cinnamon Network.....	6
Membership Highlights.....	7
Training Highlights .....	7
Public Policy & Research Highlights .....	8
Safeguarding Highlights .....	8
Disclosures Highlights .....	9
Communications Highlights .....	9
Financial Information.....	9
Reserves policy.....	10
Investment policy.....	10
Structure, Governance and Management .....	11
Current Risk Management.....	11
Administrative details .....	12
<b>Report of the Independent</b>	
<b>Auditors .....</b>	<b>14</b>

“Thirtyone: eight has really become the go-to in the Christian sector when it comes to safeguarding. We began hearing about your brilliant work from so many other organisations that it was hard to ignore!”

– Kate Sharma, Cinnamon Network

## A Message from our Chair

I'm pleased to present the annual report for Thirtyone:eight, highlighting our significant efforts in working towards a world where every child and adult can feel, and be, safe.

This year we were featured in the Influence 100 List, ranking in the top 100 most influential membership organisations in the UK. This recognition reflects the charity's 45-year track record of equipping, empowering and encouraging our 6000+ member organisations to promote healthy safeguarding practices.

It was a seminal year for our advocacy work. On the 23<sup>rd</sup> of May, the Government released its response to the Independent Inquiry into Childhood Sexual Abuse (IICSA). We were disappointed with the response and will continue to encourage change through our public policy work, which this year included the release of our first-ever Manifesto: Together we can - a manifesto for a safer society for all.

I've been encouraged that some of our key projects are helping people to find their voice and speak up for justice. Our Roarry resources are making a real impact. Increasingly, we're hearing of children who, thanks to their Roarry sessions, have identified when something isn't right and have spoken up. Our new Safeguarding Standards Award is helping organisations to shout about their safeguarding efforts, giving confidence to those they work with. And this year's Safeguarding Sunday campaign saw a huge 33% increase in participants, with over 4,000 churches involved. This is an excellent campaign designed to raise awareness and empower church communities to understand and talk about the importance of safeguarding and safer environments for all.

The safeguarding helpline has seen a significant increase in calls. Our dedicated team of specialists have worked hard to meet demand, which has been rewarded with receiving the Helpline's Partnership Award for a second three-year period (until 2026). This award was also given to our fantastic disclosures helpline team who have processed over 81,000 checks this year.

Our training team have developed a number of new training products and continue to see a year-on-year increase in delegate numbers. We trained over 11,000 delegates through our CPD accredited e-learning, webinars and live events this year. We have further plans to develop this service to meet demand in the years head.

I extend my thanks to our members, staff (employed and self-employed), volunteers and trustees for their continued dedication and support. I remain full of hope that together, we can and have made a tangible difference in safeguarding, and in creating safer places for all.

## A Message from our CEOs

As a charity we remain convicted and compelled by our Christian faith, which calls us to 'speak out on behalf of the voiceless, and for the rights of all who are vulnerable' as it says in Proverbs 31:8.

At Thirtyone:eight we use our voice and our influence to speak up about the injustice of abuse and the need for public and private change so that vulnerable people can be better protected from abuse. In the past year, we have seen too many people in positions of trust abuse their power and cause harm to individuals, institutions and communities. We have worked harder than ever to equip, empower and encourage our members to know how to respond and create places that protect children, young people and adults at risk.

We continue to hold to the belief that Christians have a significant voice in the public space. Encouraging that voice has become an important part of our work, which is why this year saw the release of our first-ever manifesto: **Together we can - a manifesto for a safer society for all**. The manifesto sets out the key opportunities for the governments of the 4-nations of the UK to improve policy, legislation and guidance to offer greater protection from harm and abuse to all children and adults.

We also launched our **Safeguarding Standards Award** a first-of-its-kind accreditation scheme for safeguarding that enables UK-based churches, charities and organisations to independently verify and evidence their commitment to creating safer places for all. The award creates an opportunity for others to shout about their safeguarding efforts and increases public confidence in their achievements.

Also, this year Justin released his third book, **'Safeguarding as Mission'**. The book examines three encounters Jesus had with different people, helping the reader to re-frame and recognise safeguarding *as* mission, as opposed to safeguarding *in* mission.

In addition, this year we officially became a **Real Living Wage employer** and reimagined our total reward package with many benefits for our dedicated staff team.

We're thankful to all our members who help to create safer places for all across the UK and further afield. We're also grateful for our hard-working and dedicated trustees, volunteers and staff who help to create safer places, whether directly or behind the scenes. All of you help us raise safeguarding standards so that people at risk from abuse can feel, and be safe, wherever they are. Thank you for helping us create safer places for all.

## Future Plans

Our longer-term plans continue to be governed and developed in line with our current organisational strategy, which takes us to the end of 2024. We have achieved some significant advances already, both internally (making us an even better place to work and our systems more efficient) and externally (ensuring our services are appropriate and easy to access).

Much work has been done on accessibility which can be seen through our training offering and we now approach updates and new services with 'accessibility by design' at the forefront of our minds. The launch of Digital ID Checks (as part of our DBS processing system), increased member engagement and identifying emerging areas for safeguarding support are also some highlights from this past year.

Whilst we continue to work through the current plan, work has been done on our longer-term three to five year and beyond strategy which sets our direction through to the end of the 2020s.

Our strategy must be in alignment with and try to bring into reality our vision of a world where every child and adult can feel, and be, safe.

- In order to reach the 'world' in our vision, we need to consider our **GEOGRAPHICAL REACH**.
- In order to reach the 'every' in our vision, we need to consider **NEW AUDIENCES**.
- In order to bring others together to help fulfil our vision, we need to have **GREATER INFLUENCE**.

Our **Geographical Reach** is broadening and focuses us on ensuring our services are applicable to the ever-increasing differences and devolution across the four UK nations. In addition, we continue to work with other organisations across the world – recognising the great need and that we are not expert in every international setting, we are excited to be a founding, catalyst member of a new global safeguarding children network that should hopefully emerge fully in 2025 to strengthen contextually-sensitive approaches to safeguarding children.

There are many **New Audiences** that we can provide support to, empowering many more people to speak up for themselves and others. Our Roarry resources have already made quite an impression on hundreds of children which will continue to be developed to increase the impact of them. We are already seeing a steady increase in charities (often linked to a church) using our services, which brings additional complexity to the contextualisation of safeguarding, which we will explore. All this with accessibility at the front of our minds.

**Greater Influence** comes with ensuring we continue to be a voice at parliaments throughout the UK as the secretariat to the All-Party Parliamentary Group on Safeguarding in Faith Communities in Westminster and as members of Cross-Party Groups in the devolved administrations. The publication of our manifesto will direct our activities over the years to come – and all while ensuring the voice of victims, survivors and those with lived experience are incorporated into everything we do. The next few years will likely be challenging, but incredibly rewarding as together we work towards a world where every child and adult can feel, and be, safe.

## A Trusted Partner – The Cinnamon Network

**Many local churches and community groups want to make a positive impact in their communities, and respond practically to the needs they see around them. However, they don't always know where to start. While addressing these challenges starts with passion and dedication, setting up a project, making it sustainable and even replicating it requires specialist support.**

The Cinnamon Network is a charity providing churches with a range of support and resources to help them get their social action projects set up and running effectively. They work with churches right at the heart of their communities, helping fledging projects to grow and replicate.

The charity currently offers coaching, teaching and support to hundreds of churches. They also facilitate the development of partnerships and networks where there are common causes. Their Incubator project alone supports 53 projects, that have gone on to replicate in 1,000 locations across the UK, supported by 24,000 volunteers. But perhaps most importantly these projects have reached out and helped 160,000 individual beneficiaries. People are at the heart of what Cinnamon Network do and safeguarding is a priority! We spoke to Kate Sharma from Cinnamon Network about their Thirtyone:eight membership and how it's impacted their work.

### **Tell us what safeguarding looked like in your organisation before you became a member with Thirtyone:eight?**

Before working with Thirtyone:eight, we really didn't have a benchmark to measure what 'good' looked like in terms of safeguarding. The team have helped us to understand what we need to be aiming for in our own organisation and in those that we are partnering with.

### **How did you hear about Thirtyone:eight?**

Thirtyone:eight has really become the go-to in the Christian sector when it comes to safeguarding. We began hearing about your brilliant work from so many other organisations that it was hard to ignore!

### **What membership benefits or services do you use most frequently, and why?**

Thirtyone:eight's template policies really helped us set everything up so fast. Your guidelines and insight have also helped us to share what we do with our teams and the wider network we work with.

### **How has your membership impacted your organisation?**

Here at Cinnamon, we work with hundreds of churches and Christian charities. We're not ashamed to say that we deliver brilliant training in areas such as missional listening, volunteer training and project development. However, we know we are not experts in safeguarding. So, it's brilliant to be able to direct those we work with to Thirtyone:eight. When it comes to safeguarding, we can't get complacent. We need to keep our skills sharp, to be aware of the latest legislation, to understand what good really looks like – and you make it really easy. In a sense, Thirtyone:eight is like that faithful friend who you might not speak to in ages, but you can rely on when you need them.

### **Do you have a favourite member's benefit?**

Katy, one of Thirtyone:eight's Safeguarding Advisors, led a webinar for some of the churches we work with and was just awesome! Thirtyone:eight understand the unique context in which churches operate and that's so important. She helped us understand how to develop a culture of safeguarding within a church setting that is empowering and liberating. People went away genuinely excited about how safeguarding could change their church and community work for the better.

### **What would you say to people who aren't sure if they should become a member?**

Safeguarding is everyone's business – whether you are a front-line project worker, a volunteer in an organisation or just someone who is working in an admin team. If we want to see a world where everyone is protected and supported, we need to take this seriously. Thirtyone:eight recognise that different organisations need different levels of support and they'll help you get what you need. Dare I say it – they even make it exciting, which helps no-end when you are encouraging others in your team to step up.

## Membership Highlights

### Key Developments

- Increased membership to 6,545 members.
- Re-featured in the Influence 100 list, we were ranked as one of the UK's most influential membership organisations.
- Reviewed and improved member experience processes, putting the members at the heart of each process and ensuring benefits they can access are much clearer.
- New members-only webinars and clinics
- New re-designed members-only e-news, now segmented from our main mailing list.

### Event Highlights

The membership team attended a number of events and conferences, including:

- Spring Harvest
- Elim Leaders Conference
- Assemblies of God Annual Conference
- Christian Resources Exhibition
- Hand-in-Hand Children's workers conference

"Our 23 year partnership with Thirtyone:eight provides us with safeguarding professionals who understand the context of our event and therefore the short window of opportunity we have to address safeguarding situations before our event comes to a close. Their expert training and 24/7 advice help us to navigate safeguarding situations; from concerns raised about a child in our care, to adults who disclose that they are caught in an abusive relationship, and everything in between. Partnering with Thirtyone:eight equips us to help those most at risk of harm to find positive transformation in their lives." – Phil Loose, Spring Harvest

"We have really appreciated Thirtyone:eight's high quality advice and services. It's made a big difference to our charity to have them at the end of the phone or email. Thank you so much."

## Training Highlights

### Key Activities

- Trained 11,220 workers.
- Developed a new Quality Assurance process meaning we are more confident in both the accuracy of our training products and the ability to deliver value to our delegates.
- Delivered a hybrid BSL event
- Launched peer reflection sessions for Safeguarding Leads

### Training Course Development

- Re-wrote Safeguarding for Children with 4-nation focus
- Re-wrote Safer recruitment
- Re-wrote Trustees training

"Yes, I would definitely recommend the training, even if it's just to put your mind at rest around the Spiritual Abuse furore in the media right now. I thought that trying to do both sessions in one day would be overwhelming, but it wasn't, it was a lot of information but so well packaged and delivered that it was very manageable and far better than trying to find 2 separate Saturdays for people to join. Because we were a team doing the training together it was far easier to discuss issues and challenges that were pertinent to us, it meant that everybody stayed engaged for the duration of the webinar. Totally recommend." – **Restore, training delegates**

## Public Policy & Research Highlights

### Key Activities

- Development of the first Thirtyone:eight Manifesto.
- Engagement with various UK governments via 5 consultations: **Working Together to Safeguard Children** (England); **Ending Violence against Women and Girls Strategic Framework and Action Plan** (NI); **Review of list of Specified Offences** (AccessNI, DoJ NI); **Information Sharing Advice for Safeguarding Practitioners** (England); **Mandatory Reporting of Child Sexual Abuse: Call for Evidence** (England and Wales). These were completed on a cross-departmental basis, enabling us to harness specific expertise across the organisation and increases our profile with relevant government departments.
- Released statement on the Government's response to IICSA on 23<sup>rd</sup> May.
- Appealed to the **Northern Ireland Assembly to repeal Section 12, Justice (Sexual Offences and Human Trafficking) Act (Northern Ireland) 2022**

### Key Research Involvement

- Abuse in religious contexts with University of Kent

### All Party Parliamentary Group for Safeguarding in Faith Contexts

- The APPG met 4 times this year. With contributions from a range of speakers, including Jonathan West from Mandate Now, Della Wright & Emily Konstantas from Safeguarding Alliance and Alexis Jay CBE.
- In November the APPG reached it's 5 year anniversary, and AGM.

## Safeguarding Highlights

### Key Activities

- Worked with nearly 12,000 organisations.
- Helpline numbers significantly increased from last year with 8,152 calls.
- Development of the Safeguarding Standards Award, including a highly successful pilot with 6 organisations.
- Continued work with the Welsh Christian Forum and Wales Council of Voluntary Associates.
- We were re-awarded the Helpline Standard Award

"We are really proud to have completed and achieved this award. It has made us even more proud of the fact that for every person who comes into our centres, we know that we are a safe place and that we have policies and procedures in place to be able to protect all. I would highly recommend this to any organisation. It is an exercise that helps you immensely and you come away with the knowledge that you have addressed every aspect of safeguarding to make sure you have good policies and procedures in place. It also gives you external validation and assurance that your safeguarding practices are effective." **NAYC, Award Recipient**

"Always very impressed with your advice and guidance."



## Disclosures Highlights

### Key Activities

- 81,239 enhanced, standard and basic DBS checks processed.
- Delivered a members-only webinar on summer camps and residential.
- We delivered a members-only DBS workshop.
- We were re-awarded the Helpline Standard Award

“DBS management has been very straightforward. Practical advice and support are on hand whenever we need it.”

### Communications Highlights

#### Roarry – raise your roar!

Developed ‘Raise Your Roar’ with Roarry with new resources. Roarry was in attendance at events such as Spring Harvest and Rochester Cathedral raising awareness of the need to speak to children, and the resources we have to equip them.

#### Safeguarding Sunday

Development and launch of Safeguarding Sunday 2023. Safeguarding Sunday is a campaign that seeks to celebrate and raise awareness of safeguarding in churches. This year even bigger than before with over 4,000 churches involved.

*“There are many challenges but my faith and the belief that this is the role God wants for me supports and sustains me. After all, what could be more important than the safety and welfare of children and vulnerable adults? What is more important to God than our churches being places of safety and refuge? Only then can we truly be free to follow Him.” - Safeguarding Sunday participant*

#### Comms, Content and Social Media Strategy Development

Development and implementation of a new comms and content strategy in order to offer more valuable and relevant content to our members, and encourage membership recruitment.

#### Together Magazine

Two issues of member's magazine were published in Spring and Autumn, with key articles from the Trussell Trust, Restored and Dr Rebekah Eglinton, plus stories from victims and survivors.

### Financial Information

As at 31 March 2024 unrestricted funds amounted to £1,091,326 (2023: £1,335,945). Restricted funds amounted to £1,000 (2023: £1,800) and designated funds amounted to £322,296 (2023: £127,020).

Year on year our income has increased by £182,191. This increase has come from across all our charitable activities but in particular was driven by an increase in DBS check volumes. Our expenditure increased by £210,749. It is worth noting that when our DBS income increases, so do our corresponding direct costs due to the statutory DBS check charges. Another significant contributor to the increased expenditure was staff costs

as we employed more people and increased staff wages due to the cost-of-living situation. This gave us a net performance of £(28,555) before investments losses/gains.

We saw net gains on the revaluation of our investments of £67,254 giving us a total net movement in funds of £(50,143) Our fixed assets are valued at £1,003,096. £97,296 is tangible and intangible assets so not readily available to support any deficit we see. £905,800 is in investments and is used to generate income for us.

### Reserves policy

Total unrestricted reserves at 31 March 2024 were £1,413,622 (2023: £1,462,965) comprising:

- Fixed assets fund £97,296 (2023: £127,020)
- Capital projects fund £225,000 (2023: £nil)
- Free reserves (see below) £1,091,326 (2023: £1,335,945)

Our reserves policy focuses on free reserves as these are the reserves held at the discretion of the trustees.

The reserves policy range has been built up based on ensuring the financial stability of the charity and ensuring that the charity can meet both its ongoing commitments and its strategic plans. In calculating the required level of reserves, the trustees consider the risk of income shortfalls, the potential for budget shortfalls, and other broader risks that could impact the charity.

The current free reserves policy range approved by the board of trustees is £750,000 - £850,000, which is reviewed each year to take account of both internal and external factors. The free reserves at 31 March 2024 of £1,091,326 are higher than the Board's targeted range. As the charity is undertaking a new strategic review, the excess reserves will be considered by the Board as part of that process.

During the year the trustees have increased the required level of reserves in the year to designate reserves for specific capital projects including the upgrade of the charity's CRM database and the development of two specific areas of service provision.

The reserves policy is kept under regular review and target levels are adjusted as assessments of risk and other factors develop or change.

### Investment policy

Investment Management is delegated to a specialist investment management firm to undertake the day-to-day management of the investment portfolio on behalf of the Trustees. The Investment Policy sets out the parameters, controls and responsibilities for the Investment Manager to operate within.

The Trustees review investment performance on an annual basis to ensure investment performance is satisfactory. In the current year, total investments returned a net gain (realised and unrealised) of £67,254, compared to a net loss of £60,086 last year, as markets continued to recover from political instability and inflationary pressures.

## Structure, Governance and Management

**Governing document:** Thirtyone:eight is a registered charity and a Company limited by guarantee, without share capital. It is governed by its Trustees (the Directors). The governing document is its Memorandum and Articles of Association. These were updated in November 2019 to include the simplification of Trustees' terms of office, the ability for remote meetings and changes in language to reflect current terms.

The charity is registered with the Charity Commission in England and Wales, and the Scottish Charities Regulator.

**The Board of Trustees:** The Board consists of a maximum of 9 Trustees, dependent on recruitment of suitable candidates. New trustees are recruited as vacancies arise by following a safer recruitment process, which includes candidates being interviewed and references taken before being invited to participate in Board meetings before a final decision on appointment is reached by the full Board. Trustees' tenure is for a period of 3 years. Members can stand for re-election by the Board for a maximum of three terms.

The Board annually considers the mix of skills, knowledge and experience it needs to govern, lead and deliver the charity's purposes effectively. It endeavours to reflect this mix in its trustee appointments, balancing the need for continuity with the need to refresh the Board. Trustees receive an appropriately resourced induction when they join the Board. Trustees are given the opportunity to have ongoing learning and development. The full Board meet quarterly and, in addition, the Executive Committee, comprising the Chair and the Vice Chair and the Joint CEOs, meet four times.

Whilst it is acknowledged that the Board take ultimate responsibility for the activity of the charity, delegations are set to the 'lowest appropriate responsible person' to facilitate efficient and effective day to day running of the organisation. These are clearly set out in our Internal Controls Policy and Practice.

**Pay policy for key management:** The key management for the charity comprises the Trustees and the Joint Chief Executives. Remuneration and benefits are determined based on performance and periodic peer sector benchmarking. In the case of the Chief Executives, this power is delegated to the Trustees, and for other management personnel, pay and benefits are determined by the Chief Executives, subject to an overall budget and framework agreed by Trustees.

## Current Risk Management

As with all organisations, there will be potential risk areas. We have a detailed risk management framework (modelled on the Charity Commission Charities and Risk guidance) that is reviewed at each board meeting and senior team meetings to ensure we know what our risk areas are and, more importantly, how we mitigate against such risk. In addition we have established an Audit and Risk Committee to specifically take a deeper look into specific risk as well as take an overview of risk which reports into the Board.

IT and data security remain a key potential risk which is taken seriously and detailed analysis and reporting is conducted regularly to ensure we are doing all we can to mitigate against any risk.

Our staff take risk seriously in all areas of our work, which works effectively towards identifying and managing risk well on a day-to-day basis. We have a 'no-blame' culture which gives confidence to staff and volunteers to be able to report any concerns or potential risks they see.

## Administrative details

<b>Registered charity name:</b>	Thirtyone:eight (formerly Churches' Child Protection Advisory Service).
<b>Charity registration number:</b>	1004490 (England and Wales) SC040578 (Scotland).
<b>Company registration number:</b>	02646487
<b>Principal and Registered office:</b>	2 Rosedale Nursery Offices, College Road, Hextable, Kent, BR8 7LT.

### Trustees

Peter Wharrad (Chair)

Judith Davey-Cole (Vice Chair)

Kathleen Marie Hallisey (Safeguarding Lead)

Nicholas Donaldson

Paul Anthony Eeles

Oliver Home (Resigned 29.01.24)

Philip Verity (Appointed 23.02.24)

Julie King

Dr Tanya Herring (Resigned 24.07.23)

### Joint Chief Executives

Justin Humphreys (Safeguarding) Steve Ball (Operations)

### Auditor

Azets Audit Services,

First Floor, River House, 1 Maidstone Road, Sidcup, Kent, DA14 5RH

### Investment Managers

Rathbones, 159 New Bond Street, London, W1S 2UD

### Bankers

Barclays Bank plc,

8 - 14 Darwen Street, Blackburn, BB2 2BZ

### Solicitors

Bates Wells,

10 Queen Street Place, London, EC4R 1BE

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

#### Trustees' responsibilities in relation to the financial statements

The Trustees as directors are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulation.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the results of the charity for that period. In preparing these financial statements, the Trustees are required to:-

- select suitable accounting policies and then apply them consistently;
- make judgements and 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 Companies Act 2006 and the Charities Act 2011.

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.

#### Disclosure of information to auditors

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies. Approved by order of the board of trustees on

**Date and signed on its behalf by: 05.11.2024**



## Report of the Independent Auditors to the Members of Thirtyone:eight

### Opinion

We have audited the financial statements of Thirtyone:Eight (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes. 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 charitable company'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; and
- have been prepared in accordance with the requirements of the Companies Act 2006.
- Have been prepared in accordance with the Charities SORP 2019.

### 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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion

### Conclusions relating to going concern

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

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

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

### Other information

The other information comprises the information included in the Trustees Annual Report, other than the financial statements and our auditor's report thereon. 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, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## Report of the Independent Auditors to the Members of Thirtyone:eight (continued)

### 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 and the incorporated Strategic Report prepared for the purpose of company law for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report and the incorporated Strategic Report have been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report and the incorporated Strategic Report.

We have nothing to report in respect of the following matters where 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.
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report

### Responsibilities of trustees

As explained more fully in the Statement of Trustees' responsibilities set out on page 13, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

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



## Report of the Independent Auditors to the Members of Thirtyone:eight (continued)

### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we 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. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the company through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the recognition of grant income and the allocation of expenditure to funds
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. 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.

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 charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.



## Report of the Independent Auditors to the Members of Thirtyone:eight (continued)

### Extent to which the audit was considered capable of detecting irregularities, including fraud (continued)

- 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 charitable company'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 charitable company 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 (ie. gives a true and fair view).

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

*Azets Audit Services*

**Sarah Jennings FCA (Senior Statutory Auditor)**  
For and on behalf of Azets Audit Services

**13 November 2024**

**Statutory Auditor**

First Floor  
River House  
1 Maidstone Road  
Sidcup  
Kent  
DA14 5RH

Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31 March 2024

		Unrestricted	Restricted	Total	Total
	Notes	£	£	31.3.24 £	Unrestricted 31.3.23 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations	2	13,128	11,381	24,509	46,039
Charitable activities	3	3,023,994	-	3,023,994	2,823,126
Other trading activities	4	8,427	-	8,427	5,022
Investment income	5	27,143	-	27,143	27,696
<b>Total</b>		<b>3,072,692</b>	<b>11,381</b>	<b>3,084,073</b>	<b>2,901,882</b>
<b>EXPENDITURE ON</b>					
Raising funds	6	7,329	-	7,329	26,988
<b>Charitable activities</b>	6				
Consultancy		377,997	-	377,997	370,886
Disclosures and helpline		2,244,044	12,181	2,256,225	2,322,042
Membership		267,657	-	267,657	6,435
Training		289,032	-	289,032	262,451
<b>Other trading activities</b>	6	<b>3,230</b>	<b>-</b>	<b>3,230</b>	<b>1,919</b>
<b>Total</b>		<b>3,189,289</b>	<b>12,181</b>	<b>3,201,470</b>	<b>2,990,721</b>
<b>Net income/(expenditure)</b>		<b>(116,597)</b>	<b>(800)</b>	<b>(117,397)</b>	<b>(88,839)</b>
<b>Other recognised gains</b>					
(Losses)/gains on revaluation of investments	11	67,254	-	67,254	(60,086)
<b>Net movement in funds</b>		<b>(49,343)</b>	<b>(800)</b>	<b>(50,143)</b>	<b>(148,925)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		1,462,965	1,800	1,464,765	1,613,690
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,413,622</b>	<b>1,000</b>	<b>1,414,622</b>	<b>1,464,765</b>

All transactions are derived from continuing activities.

All recognised gains and losses are included in the Statement of Financial Activities.

Thirtyone:eight

Balance Sheet  
At 31 March 2024

	Notes	31.3.24 £	31.3.23 £
<b>FIXED ASSETS</b>			
Intangible assets	9	78,554	108,540
Tangible assets	10	18,742	18,480
Investments	11	905,800	1,043,586
		<u>1,003,096</u>	<u>1,170,606</u>
<b>CURRENT ASSETS</b>			
Debtors	12	268,870	271,055
Cash at bank		<u>341,469</u>	<u>255,733</u>
		610,339	526,788
<b>CREDITORS</b>			
Amounts falling due within one year	13	(198,813)	(232,629)
		<u>411,526</u>	<u>294,159</u>
<b>NET CURRENT ASSETS</b>			
		<u>1,414,622</u>	<u>1,464,765</u>
<b>NET ASSETS</b>			
		<u>1,414,622</u>	<u>1,464,765</u>
<b>FUNDS</b>			
Unrestricted funds		1,091,326	1,335,945
Designated funds	15	322,296	127,020
Restricted funds	16	<u>1,000</u>	<u>1,800</u>
<b>TOTAL FUNDS</b>		<u>1,414,622</u>	<u>1,464,765</u>

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

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



05.11.2024

Thirtyone:eight

Cash Flow Statement  
for the Year Ended 31 March 2024

	Notes	31.3.24 £	31.3.223 £
<b>Cash flows from operating activities:</b>			
Cash generated from operations	19	(138,205)	(43,165)
<b>Net cash flow from operating activities</b>		(138,205)	(43,165)
<b>Cash flows from investing activities:</b>			
Purchase of tangible fixed assets		(8,242)	(12,607)
Purchase of intangible fixed assets		-	(27,301)
Purchase of fixed asset investments		(69,753)	(160,993)
Sale of fixed asset investments		274,793	214,936
Interest received		<u>27,143</u>	<u>27,696</u>
<b>Net cash provided by investing activities</b>		<u>223,941</u>	<u>41,731</u>
<b>Change in cash and cash equivalents in the reporting period</b>		85,736	(1,434)
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>255,733</u>	<u>257,167</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>341,469</u></u>	<u><u>255,733</u></u>

## Thirtyone:eight

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### **1. ACCOUNTING POLICIES**

##### **1.1 Basis of preparing the financial statements**

Thirtyone:eight is a registered charitable company in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 12 of these financial statements. The nature of the charity's operations and principal activities is the provision of education and resources primarily, but not exclusively, for safeguarding children, vulnerable adults and those affected by abuse.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

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

##### **1.2 Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for the particular areas of the charity's work. Further details of each fund as shown in notes 15 and 16.

##### **1.3 Income**

All income is included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

- Membership income is invoiced annually and is accounted for in the month that it is received.
- Training income is accounted for in the month it is receivable
- Consultancy income is accounted for in the month it is receivable
- Donations are recognised when they are received and any income tax recoverable in relation to donations received under gift aid is recognised at the time of the donation.
- Disclosure checks are billed the month after the disclosure check is completed

## Thirtyone: eight

### Notes to the Financial Statements (continued) for the Year Ended 31 March 2024

#### **1.4 Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of generating funds are those costs incurred in attracting voluntary income.
- Charitable expenditure comprises those costs incurred by the charitable company in the delivery of its activities and services for beneficiaries. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Support costs have been allocated on the basis of time, with the exception of general costs, which are allocated on a usage basis.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charitable company.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

#### **1.5 Allocation and apportionment of costs**

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Head Office. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage. See note 6.

#### **1.6 Intangible fixed assets**

Intangible fixed assets relates to the capitalisation of the CRM database and website development costs. Amortisation is provided at 20% straight line in order to write off each asset over its estimated useful life.

#### **1.7 Tangible fixed assets**

Tangible fixed assets are stated at cost or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended. Fixed assets below £500 are not capitalised.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% straight line
Motor vehicles	- 25% straight line

## Thirtyone: eight

### Notes to the Financial Statements (continued) for the Year Ended 31 March 2024

#### **1.8 Fixed Asset Investments**

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains / (losses) on investments' in the SoFA if the shares are publicly traded or their fair value can otherwise be measured reliably. Other investments are measured at cost less impairment.

#### **1.9 Debtors**

Trade and other debtors are recognised at the amount due less any provision for bad or doubtful debts.

#### **1.10 Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amounts.

#### **1.11 Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

#### **1.12 Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

#### **1.13 Going Concern**

The trustees have assessed the financial position of the charity, the assumptions made in the preparation of its budgets and the financial risks it faces. A thorough review of the Reserves Policy has been undertaken in the year, and based on this and the level of unrestricted reserves held the trustees conclude that it is appropriate to prepare the financial statements on a going concern basis.

The performance continues to show steady improvement on our recent financial years which confirms the assessment above

These considerations lead us to conclude that the charity will comfortably continue as a going concern for at least 12 months.

#### **1.14 Taxation**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

## Thirtyone: eight

### Notes to the Financial Statements (continued) for the Year Ended 31 March 2024

#### 1.15 Judgement and key sources of estimation uncertainty

Accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Foundation makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

#### *Useful economic lives of intangible and tangible assets*

The annual amortisation/depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are reassessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See notes 9 and 10 for the carrying amount of the website development and software and property plant and equipment, and notes 1.6 and 1.7 for the useful economic lives for each class of assets.

#### 1.16 Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

## 2. DONATIONS

	Unrestricted	Restricted	31.3.24	31.3.24
	£	£	£	£
Donations	8,594	11,381	19,975	37,822
Gift aid	4,534	-	4,534	8,217
	<u>13,128</u>	<u>11,381</u>	<u>24,509</u>	<u>46,039</u>



Thirtyone:eight

Notes to the Financial Statements (continued)  
for the Year Ended 31 March 2024

**3. INCOME FROM CHARITABLE ACTIVITIES**

	31.3.24	31.3.23
	£	£
Consultancy	287,513	259,227
Disclosures and helpline	1,437,622	1,351,999
Membership	930,635	891,675
Training	363,446	314,335
Other	4,778	5,890
	<u>3,023,994</u>	<u>2,823,126</u>

**4. OTHER TRADING ACTIVITIES**

	31.3.24	31.3.23
	£	£
Merchandise	<u>8,427</u>	<u>5,022</u>

**5. INVESTMENT INCOME**

	31.3.24	31.3.23
	£	£
Income from listed investments	26,832	27,601
Deposit account interest	<u>311</u>	<u>95</u>
	<u>27,143</u>	<u>27,696</u>

**6. EXPENDITURE ON CHARITABLE ACTIVITIES**

	Staff costs	Direct costs	Support costs	Total 31.03.24	Total 31.03.23
	£	£	£	£	£
<b>Raising funds</b>	-	7,329	-	7,329	26,988
<b>Charitable expenditure</b>					
Consultancy	236,545	93,435	48,017	377,997	370,886
Disclosures and helpline	1,097,990	918,139	240,096	2,256,225	2,322,042
Membership	112,232	-	155,425	267,657	6,435
Training	144,595	83,738	60,699	289,032	262,451
	<u>1,591,362</u>	<u>1,095,312</u>	<u>504,237</u>	<u>3,190,911</u>	<u>2,961,814</u>
<b>Other trading activities</b>					
Merchandise	-	1,822	1,408	3,230	1,919
<b>Total for 31.3.2024</b>	<u>1,591,362</u>	<u>1,104,463</u>	<u>505,645</u>	<u>3,201,470</u>	<u>2,990,721</u>
<b>Total for 31.3.2023</b>	<u>1,449,809</u>	<u>1,063,249</u>	<u>477,663</u>	<u>2,990,721</u>	

Thirtyone: eight

Notes to the Financial Statements (continued)  
for the Year Ended 31 March 2024

## 6A. SUPPORT COSTS

	31.3.2024	31.3.2023
	£	£
Included in Support costs are the following Governance costs:		
Auditor's remuneration	8,130	7,600
Auditor's remuneration – previous years	1,034	(83)
Auditor's remuneration – non audit services	1,500	3,973
Professional fees	14,320	15,940
Other	3,434	10,532
	<u>28,418</u>	<u>37,962</u>

Thirtyone: eight

Notes to the Financial Statements (continued)  
for the Year Ended 31 March 2024

**7. NET EXPENDITURE FOR THE YEAR**

This is stated after charging:

	31.3.24	31.3.23
	£	£
Depreciation - owned assets	7,980	7,271
Amortisation	29,986	60,600
Auditors' remuneration	10,644	11,490
Other operating leases	<u>90,657</u>	<u>79,809</u>
	31.3.24	31.3.23
	£	£
Wages and salaries	1,385,312	1,261,700
Social security costs	127,060	122,494
Other pension costs	69,893	57,377
Health care	8,607	7,039
Staff support fund cost	490	1,200
Redundancy	<u>-</u>	<u>-</u>
	<u>1,591,362</u>	<u>1,449,809</u>

The average monthly number of employees, by headcount, during the year was as follows:

	31.3.24	31.3.23
Consultancy	7	7
Disclosures and helpline	15	14
Training	4	4
Support	<u>18</u>	<u>15</u>
	<u>44</u>	<u>40</u>

The number of employees who received emoluments in excess of £60,000 was as follows:

	31.3.24	31.3.23
£60,001 - £70,000	1	2
£70,001 - £80,000	1	-

The total amount of employee benefits received by the key management personnel including employer's pension and national insurance contributions is £162,304 (2023 - £151,029).

Thirtyone: eight

Notes to the Financial Statements (continued)  
for the Year Ended 31 March 2024

**8. TRUSTEES' REMUNERATION AND REIMBURSED EXPENSES**

The following transactions took place in the year:

No Trustees received remuneration during the year (2023 : none). Three Trustees received reimbursement of expenses during the year amounting to £162 (2023 – £1,069) for travel, subsistence and accommodation.

Trustees indemnity insurance was taken out during the year but as part of a larger combined policy and the cost relating to this policy is not separately identifiable.

**9. INTANGIBLE FIXED ASSET**

Software &  
Website  
Development  
£

**COST**

At 1 April 2023	286,675
Additions	-
	<hr/>
At 31 March 2024	286,675
	<hr/>

**AMORTISATION**

At 1 April 2023	178,135
Charge for year	29,986
	<hr/>
At 31 March 2024	208,121
	<hr/>

**NET BOOK VALUE**

At 31 March 2024	78,554
	<hr/>
At 31 March 2023	108,540
	<hr/>

Thirtyone: eight

Notes to the Financial Statements (continued)  
for the Year Ended 31 March 2024

## 10. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Total £
<b>COST</b>			
At 1 April 2023	153,265	33,160	186,425
Additions	8,242	-	8,242
At 31 March 2024	<u>161,507</u>	<u>33,160</u>	<u>194,667</u>
<b>DEPRECIATION</b>			
At 1 April 2023	134,923	33,022	167,945
Charge for year	7,842	138	7,980
At 31 March 2024	<u>142,765</u>	<u>33,160</u>	<u>175,925</u>
<b>NET BOOK VALUE</b>			
At 31 March 2024	<u>18,742</u>	<u>-</u>	<u>18,742</u>
At 31 March 2023	<u>18,342</u>	<u>138</u>	<u>18,480</u>

Thirtyone: eight

Notes to the Financial Statements (continued)  
for the Year Ended 31 March 2024

**11. FIXED ASSET INVESTMENTS**

	Cash	Listed	2024	2023
		Investments	Total	Total
	£	£	£	£
At 1 April 2023	98,403	945,183	1,043,586	1,157,615
Additions	-	158,239	158,239	88,075
Disposals	-	(274,793)	(274,793)	(214,936)
Movement in cash balance	(88,486)	-	(88,486)	72,918
Revaluations	-	67,254	67,254	(60,086)
	<u>9,917</u>	<u>895,883</u>	<u>905,800</u>	<u>1,043,586</u>
Historical cost		<u>803,948</u>		<u>911,939</u>
			31.3.24	31.3.23
			£	£
Fixed interest			84,990	134,046
Equities			248,682	325,549
Overseas Equities			449,559	329,098
Alternatives			112,652	156,488
Cash			9,917	98,403
			<u>905,800</u>	<u>1,043,586</u>

The charity held the following material investments (in excess of 5% of valuation)

	31.3.24	31.3.23
	£	£
Capital International Management	37,727	68,666
ISHARES PLC	<u>28,395</u>	<u>78,221</u>

Thirtyone: eight

Notes to the Financial Statements (continued)  
for the Year Ended 31 March 2024

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.24	31.3.23
	£	£
Trade debtors	185,384	188,820
Prepayments and accrued income	<u>83,486</u>	<u>82,235</u>
	<u>268,870</u>	<u>271,055</u>

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.24	31.3.23
	£	£
Trade creditors	113,067	124,004
Other taxes and social security	49,173	80,699
Other creditors	13,528	10,319
Accruals	<u>23,045</u>	<u>17,607</u>
	<u>198,813</u>	<u>232,629</u>

## Thirtyone: eight

### Notes to the Financial Statements (continued) for the Year Ended 31 March 2024

#### 14. DEFINED CONTRIBUTION PENSION SCHEME

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £69,893 (2023 - £57,377).

At 31 March 2024 there were unpaid contributions amounting to £11,728 (2023: £10,320).

#### 15. DESIGNATED FUNDS

<b>Current year</b>	At 1.4.23 £	New designation £	Designation released £	At 31.3.24 £
<b>Designated fund</b>				
Fixed assets	127,020	-	(29,724)	97,296
Capital projects	-	225,000	-	225,000
	<u>127,020</u>	<u>225,000</u>	<u>(29,724)</u>	<u>322,296</u>

The fixed asset fund relates to funds held in intangible and tangible fixed assets, that are not available for charitable expenditure.

The capital projects fund relates to the upgrade of the charity's CRM Database and the development of two specific areas of service provision.

<b>Prior year</b>	At 1.4.22 £	New designation £	Designation released £	At 31.3.23 £
<b>Designated fund</b>				
Fixed assets	<u>154,981</u>	<u>-</u>	<u>(27,961)</u>	<u>127,020</u>



Thirtyone: eight

Notes to the Financial Statements (continued)  
for the Year Ended 31 March 2024

**16. RESTRICTED FUNDS**

	At 1.4.23	Income	Expenditure	At 31.3.24
	£	£	£	£
Safeguarding helpline	-	5,500	5,500	-
BSL Interpreters	-	1,000	-	1,000
Research assistant	1,800	4,881	6,681	-
	<u>1,800</u>	<u>11,381</u>	<u>12,181</u>	<u>1,000</u>

	At 1.4.22	Income	Expenditure	At 31.3.23
	£	£	£	£
Safeguarding helpline	-	5,000	5,000	-
Support fund	-	300	300	-
IT Equipment	-	2,526	2,526	-
Research assistant	-	24,200	22,400	1,800
	<u>-</u>	<u>32,026</u>	<u>30,226</u>	<u>1,800</u>

**Safeguarding helpline**

Funding to allow us to continue to offer the services of the safeguarding helpline free of charge to anyone who calls.

**BSL Interpreters**

Funding to provide British Sign Language (BSL) courses.

**Research assistant**

Funding from University of Kent to fund a new research assistant.

## Thirtyone:eight

### Notes to the Financial Statements (continued) for the Year Ended 31 March 2024

#### **17. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

<b>Current Year</b>	Unrestricted funds	Designated funds	Restricted funds	Total
	£	£	£	£
Fixed assets	905,800	97,296	-	1,003,096
Cash and current investments	113,669	225,000	2,800	341,469
Other current assets	268,870	-	-	268,870
Creditors more within one year	(197,013)	-	(1,800)	(198,813)
<b>Total</b>	<b>1,091,326</b>	<b>322,296</b>	<b>1,000</b>	<b>1,414,622</b>

<b>Previous year</b>	Unrestricted funds	Designated funds	Restricted funds	Total
	£	£	£	£
Fixed assets	1,043,586	127,020	-	1,170,606
Cash and current investments	253,933	-	1,800	255,733
Other current assets	271,055	-	-	271,055
Creditors more within one year	(232,629)	-	-	(232,629)
<b>Total</b>	<b>1,335,945</b>	<b>127,020</b>	<b>1,800</b>	<b>1,464,765</b>

#### **18. MEMBERS' LIABILITY**

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

Thirtyone:eight

Notes to the Financial Statements (continued)  
for the Year Ended 31 March 2024

**19. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	31.3.24 £	31.3.23 £
<b>Net expenditure for the reporting period (as per the statement of financial activities)</b>	(117,397)	(88,839)
<b>Adjustments for:</b>		
Depreciation charges	7,980	7,271
Amortisation	29,986	60,600
Investment income	(27,143)	(27,696)
Decrease/(increase) in debtors	2,185	(22,364)
(Decrease)/increase in creditors	<u>(33,816)</u>	<u>27,863</u>
<b>Net cash provided by used in operating activities</b>	<u>(138,205)</u>	<u>(43,165)</u>

**20. LEASING AGREEMENTS**

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

	31.3.24 £	31.3.23 £
<b>Land and buildings</b>		
Within one year	83,447	83,447
Between one and five years	147,607	204,141
In more than five years	<u>30,298</u>	<u>57,439</u>
	<u>261,352</u>	<u>345,027</u>

**21. RELATED PARTY DISCLOSURES**

There were no related party transactions during the current or preceding year.

**22. CAPITAL COMMITMENTS**

	31.3.24 £	31.3.23 £
Expenditure contracted for but not provided in the accounts	<u>-</u>	<u>22,000</u>