

SOMERSET AND AVON RAPE AND SEXUAL ABUSE SUPPORT

England & Wales · Charity number 1126682

Details

Other names	BRISTOL RAPE CRISIS
Status	Registered
Legal form	Charitable company
Company number	06738639
Registered	2008-11-12
Register	View on the Charity Commission register

Contact

Address	Po Box 2942 Bristol BS1 9EU
Phone	01179299556
Email	info@sarsas.org.uk
Website	www.sarsas.org.uk

Activities

Objects: 1. To reduce the impact of trauma and empower positive change for people who have experienced any form of sexual violence, however long ago, through the provision of services, support and information. Services are primarily provided to people in Bristol, Somerset and surrounding areas and in recognition that women and girls are disproportionately affected by sexual violence. 2. To educate the public about sexual violence and raise awareness of the impacts of rape and sexual abuse on the survivor and wider society.

Activities: SARSAS offers a specialist sexual violence support service for survivors of any type of sexual violence at any time in their lives. We do this through running our helpline 0808 801 0456 or 0117 929 8868, telephone and face to face support, email support and counselling.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** BRISTOL AND SURROUNDING AREA
- Bath And North East Somerset
- Bristol City
- North Somerset
- Somerset
- South Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,822,335	£3,120,324	£194,835	50
2024-03-31	£3,041,133	£3,086,287	£496,876	55
2023-03-31	£2,664,845	£2,508,454	£538,535	51
2022-03-31	£1,580,750	£1,657,656	£397,481	45
2021-03-31	£1,521,091	£1,277,842	£468,324	39

Trustees

Name	Role	Appointed
Aysha Tailor Whyte		2023-12-07
Charlotte Chappell		2021-12-02
Clare Meraz		2025-10-09
Hannah Pickering		2024-12-05
Jennifer Dekalb-Poyer		2023-12-07
Rachel Notley		2021-12-02
Rosie May		2023-12-07
Tara Wolfe		2025-11-06

Accounts

Company registration number: 6738639

Charity registration number: 1126682

Somerset and Avon Rape and Sexual Abuse Support

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Somerset and Avon Rape and Sexual Abuse Support

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Reference and Administrative Details

Chair	Rachel Notley
Trustees	Chandni Palan Hannah Pickering Aysha Tailor Whyte Jennifer Dekalb-Poyer Rosie May Rachel Notley Charlotte Chappell Rachel Johnson
Senior Management / Leadership Team	Lorri Weaving, Chief Executive Officer Anita Flintoff, Head of Finance and People Ruth Arnold, Head of Services Tracey Lee, Head of Income Generation and Comms
Charity Registration Number	1126682
Company Registration Number	6738639
Registered Office	The charity is incorporated in United Kingdom. Royal Oak House Royal Oak Avenue Bristol BS1 4GB
Auditor	Hazlewoods LLP Chartered Accountants and Statutory Auditors Staverton Court Staverton Cheltenham GL51 0UX
Bankers	Unity Trust Bank Nine Brindley Place Birmingham B1 2HB Investec Wealth and Investment Beech House 61 Napier Street Sheffield S11 8HA Triodos Bank Deanery Road Bristol BS1 5AS

Somerset and Avon Rape and Sexual Abuse Support

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2025.

The 'Reference and administration details' set out on page 1 forms part of this report.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

Purpose and aims

The charity's purposes, as set out in the objects contained in the company's memorandum of association, are:

1. To reduce the impact of trauma and empower positive change for people who have experienced any form of sexual violence, however long ago, through the provision of services, support and information. Services are primarily provided to people in Bristol, Somerset and surrounding areas and in recognition that women and girls are disproportionately affected by sexual violence.

2. To educate the public about sexual violence and raise awareness of the impacts of rape and sexual abuse on the survivor and wider society.

Our aims fully reflect the purposes that the charity was set up to further. We work in collaboration, and we promote an empowering culture both for our organisation's members and for anyone who uses our service.

Our Vision

A world without sexual violence.

Our Mission

We listen to, believe in, and support survivors while advocating for an end to sexual violence, so that everyone can live a future free from abuse and its impacts.

Our Values

Quality - Inclusive - Trauma-Informed - Impactful - Survivor Led

Ensuring our work delivers our aims

We have a clear strategy which is underpinned by a detailed business plan and evaluation methods.

We review our aims, objectives and activities each year. This review considers what we have achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those people that we are set up to help. The review also helps to ensure that our aims, objectives and activities remain focused on our stated purposes. We consult with service users, staff, volunteers and external partners.

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'Public Benefit: Running a Charity (PB2)'.

The focus of our work

Our main objectives for the year continued to be reducing the impact of trauma and empowering positive change for people who have experienced any form of sexual violence, and to educate the public about sexual violence and raise awareness of the impacts of rape and sexual abuse.

To meet these objectives, and thus the needs of our multiple stakeholders, SARSAS did the following:

- Delivered high-quality support using evidence-based models of practice within a trauma-informed framework through one-to-one counselling, group work, community outreach, waiting well initiatives, peer support and specialist support.
- Provided helpline services including telephone helpline, e-Support and Live Chat. This is for all victim-survivors to use for enquiry, anonymous ad-hoc or ongoing support, safe disclosure, signposting and safety planning.

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Trustees' Report

- Worked in partnership with agencies across Avon and Somerset for the benefit of all victim-survivors to ensure our support is joined up, holistic and safe.
- Raised awareness with the public of services available through social media, website and the Survivors Pathway resource.
- Provided training for professionals working in domestic/sexual violence, social care, education, criminal justice and related sectors and workshops in schools, colleges and communities around consent and healthy relationships. Delivered workshops on sexual harassment in the workplace to a range of employers.
- Raised awareness of the wider issues and misconceptions surrounding sexual violence, including empowering victim-survivors to join us in calling for cultural change.

How our activities deliver public benefit

SARSAS recognises that the impact of sexual violence can affect victim-survivors' mental and physical health, emotional and psychological development, family and relationships, employment and education prospects. Sexual violence is sometimes the identifiable trigger point leading to substance use, violent relationships, sex work and homelessness. SARSAS helps victim-survivors reduce the impact of trauma, improving their wellbeing and ability to function, and reducing the risk of repeat victimisation.

Regular evaluation also enables us to assess the impact of our programmes. Our latest sample of 223 clients across all our services in 2024/25 revealed the following positive changes:

- 90% showed improved well-being: reporting improved emotional and mental health and self-care
- 86% showed a reduction in symptoms: fewer flashbacks, reduced self-blame, fear and trauma
- 84% could function better: reporting improved functionality at home, in work and social life, and in personal and family relationships
- 82% had reduced risk: improved personal safety through increased awareness and ability to better risk assess situations (this outcome can be lower as not everyone presents with risk at the outset).

Through education and campaigning, SARSAS aims to raise public awareness of the reality and impact of rape and sexual violence, and ensure victim-survivors are informed of the support services available.

SARSAS recognises the intersectional and unique factors of every victim-survivor's experience. Our services are accessible and include specialist services targeted at, and designed for, all communities. This has included community-based and specialist services for global majority communities, trans non-binary and intersex clients, and people with Learning Disabilities and Autism. We ensure victim-survivors' voices inform and shape our service delivery.

It is estimated one in 18 men and one in four women will experience sexual violence in their lifetime (ONS 2023)¹. This equates to 798,000 women and 275,000 men who are raped or sexually assaulted every year (ONS 2023)². It is estimated that the total economic and social cost of one rape is £39,360, totalling an annual cost of £4.8 billion (Home Office 2018)³. These figures include the impact on health services (physical and emotional support), lost employment (an average of 137.7 hours per victim) and criminal justice costs. SARSAS is the lead agency of the Avon and Somerset Sexual Violence Consortium. Additionally, and crucially, we work alongside a wide network of frontline health, social, housing and educational services providing a joined-up and holistic approach to support. It is in this way that SARSAS's value and impact is so far-reaching and able to impact multiple stakeholders.

All our charitable activities are undertaken to further our charitable purposes for the public benefit.

1

<https://www.ons.gov.uk/peoplepopulationandcommunity/crimeandjustice/datasets/sexualoffencesprevalenceandvictimcharacteristicsenglandandwales>

2

<https://www.ons.gov.uk/peoplepopulationandcommunity/crimeandjustice/bulletins/sexualoffencesinenglandandwalesoverview/march2022>

³ The economic and social costs of crime (publishing.service.gov.uk)

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Trustees' Report

Achievements and performance

SARSAS has delivered high-quality, specialised, life-changing, and, at times, life-saving support to victim-survivors of sexual violence.

Service developments

SARSAS continues to provide the following core services across the Avon and Somerset area. While the majority of our services are delivered face-to-face, we have increased our remote provision to approximately 45% to better accommodate clients who find this format more accessible.

- Referrals and assessments

Demand for our services continues to be high. In the year to 31st March 2025, we received 1,504 referrals for support (2024: 1,382). This represents an increase on the previous year and reflects both growing awareness of our services and rising levels of need within the community. Alongside this increase, we continue to see greater complexity in the needs of those we support. This includes higher levels of mental and physical health concerns, such as increased suicidal ideation, C-PTSD, long-term health conditions, complex mental health diagnoses, high anxiety, and elevated levels of depression. Many clients are also facing additional external pressures, often related to the ongoing cost of living crisis and closure or reduction of support services - for example, difficulties with housing and debt.

Our Pathway Navigator Service provides comprehensive and collaborative triage, assessment, and signposting for new clients. We delivered 645 assessments this year.

- Helpline services

We provide direct access to emotional support through our telephone helpline, e-Support and Live Chat facilities that run five days per week. Additionally, we offer an Emotional Support Call Service for particularly vulnerable clients on our waiting list. We provide a callback service with interpreters for callers who do not have English as a first language.

Collectively, in the year to 31st March 2025, these services received 3,067 contacts, totalling 1,251 hours of support. This included 1,790 calls to our helpline, 667 e-Support contacts, 631 Live Chats, 438 emotional support calls and 69 translated calls.

- Specialist support work

Specialist support work provides emotional, practical and advocacy support for victim-survivors who have complex needs. This includes specialist support for clients with Learning Disabilities and Autism. In the year ended 31st March 2025, we supported 142 specialist support work clients through 877 structured one-to-one sessions.

- Counselling

Specialist one-to-one counselling is delivered by qualified and experienced trauma counsellors. In the year to 31st March 2025, we supported 331 clients through 3,542 sessions. Additionally, we supported 29 clients through group therapy.

- Groups

Group work continues to be a core and crucial service, offering clients the powerful benefit of healing alongside other victim-survivors. We have facilitated ten groups this year. Our group work focus has been peer survivor-led groups and groups based within communities that face additional barriers to support, and as such may otherwise be underrepresented. Groups incorporate psychoeducational and holistic/self-care approaches. For example, we have facilitated trauma-informed yoga groups, peer-led support groups (including a group for trans, non-binary, intersex and gender diverse clients), psychoeducational trauma focused groups and creative survivor-led sessions.

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- Waiting Well Strategy

Our service waiting times are much longer than we would like and are a reflection of the ever-increasing demand for our services. In response we have developed a comprehensive 'waiting well' strategy which comprises the following elements:

- 'Getting Started' - This four-week online group is offered to all clients that refer into our services and is accessible within six weeks of initial contact. Any clients who are on a waiting list but referred before these sessions were available have also been offered a space. The course is facilitated by two specialist support workers and can accommodate up to 20 participants per group. The focus of the program is to support individuals in understanding how trauma impacts their daily lives and offers accessible tools to reduce these symptoms. Sessions take a psycho-educational and holistic approach, focusing on tangible ways to improve mental health, safety and stabilisation skills. We are in the process of recording these sessions to create a stand-alone tool that will be available via a link on our website.
- Helpline and Emotional Support Calls - Our helpline services (telephone, live chat and email) are available five days per week. In addition, we run an 'emotional support call' service. Clients, identified at assessment as benefiting from additional emotional support whilst waiting, are offered up to four scheduled emotional support calls from our helpline, each lasting up to 40 minutes. A large proportion of these clients have then felt confident to access our helpline services independently.
- Self-help guides and tools - We have a variety of self-help guides available via our website, including easy read and translated versions and a free online trauma and self-care course.

Projects

- Pathfinder project

This three-year project, funded by NHS England and managed by the Avon and Somerset Sexual Violence Alliance, concluded in March 2025. The project improved pathways to support and enhanced therapy provision for victim-survivors, with a particular focus on clients with complex needs. The project was led and informed by survivor co-production.

- Sibling Sexual Abuse Project

Building on the Home Office funded project that ended 31st March 2022, the Sibling Sexual Abuse Project continued to build systems change that empowers victim-survivors of sibling sexual abuse to have a voice, build communities of support, and access the specialist help they need. This year we launched our new Sibling Sexual Abuse Website which includes a victim-survivor community forum.

- UpFront Survivors project

UpFront Survivors is funded through the Support for Victims and Survivors of Child Sexual Abuse (SVSCSA) Fund from the Home Office and is developed and delivered in partnership with Coventry University, The Green House and Viv Gordon Company. The project concluded in March 2025.

The project supported the child sexual abuse survivor community to lead cultural change through creating visibly survivor-led community spaces.

- Website and social media

Our website has improved access and inclusivity leading to increased engagement. It also includes our Survivor Pathway Platform which gives clients and professionals clear pathways to support across the Southwest. 297,000 users accessed our website platforms in 2024/25.

Our Pause Play Stop online consent course continues to attract a wide user audience.

Our social media platform promotes self-care, awareness, education, and campaigning. Our social media platforms have attracted 8,656 followers this year.

- Training

We have continued to develop an extended training arm. Training and workshops on a variety of topics including consent, understanding sexual violence, responding to disclosures and sexual harassment in the workplace have been delivered to a wide range of audiences such as schools, colleges and universities, counsellors and professionals, and workplaces.

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Partnership working

SARSAS continues to believe in and champion partnership working. As the leading agency in the Avon and Somerset Sexual Violence Alliance and through the Keeping Bristol Safer Partnership, Somerset and BANES Domestic and Sexual Abuse Boards and community safety partnerships, we work with our partners to deliver service, share best practise, and develop innovative approaches to support.

Our community-based services this year have incorporated partnership working with Refugee Women of Bristol, Nilarri, DHI (drug and alcohol services), and the Nelson Trust (criminal justice and probation support). We are the lead facilitator of a Trans, Non-Binary and Intersex inclusion network which hosts events with other Rape Crisis centres and sexual violence charities sharing learning and best practice for providing inclusive services.

Through the Phoenix Project we work closely with Barnardo's, providing specialist and holistic support to young people who have experienced sexual violence across Somerset.

Funding

Funding from Avon and Somerset Police and Crime Commissioner, the Home Office, the Ministry of Justice, NHS Bristol, North Somerset & South Gloucestershire (BNSSG) and NHS England South West continued, making up 80% (2024: 88%) of the grant funding in the year.

Several new grants started in the year, including:

- A three-year grant of £210,000 from The Henry Smith Charity was secured to fund our specialist support and counselling service.
- Garfield Weston Foundation awarded a two-year grant of £50,000 towards our direct delivery services.
- An extension to the Somerset Council PCC Grant of £40,000 was awarded for counselling and therapeutic group work.

Workforce development

Following the departure of the previous CEO in March 2024, Lorri Weaving was appointed as interim and then permanent CEO this year.

The following senior leadership positions have also been appointed this financial year, completing our planned Senior Leadership Team (SLT) structure.:

Ruth Arnold - Head of Services

Anita Flintoff - Head of Finance and People

Tracey Lee - Head of Income Generation and Communications

The SLT has successfully navigated these significant changes in leadership, supported by the board, with minimal disruption to our staff or the people we support.

The Management Team continues to support the Senior Leadership Team with day-to-day operations of the organisation. As the year closes this comprises the Counselling Manager, Support Services Manager, Volunteer and Pathway Manager, Communications Manager, Finance Manager and Office Manager.

In the year to 31st March 2025, we have bid farewell to several members of the team who have moved on to new ventures, we wish them the absolute best for their futures. We also welcomed new people to the team.

Volunteers continue to be a valuable and crucial part of SARSAS. We have engaged 28 active volunteers this year. Volunteers primarily support our helpline but have also supported our communications team. We are keen to expand our volunteer engagement across all our services.

We want to extend our thanks and gratitude to all the staff and volunteers who have shown such commitment and dedication in ensuring that we continue to provide consistent and high-quality service to our clients.

Campaigning

SARSAS continues to work to raise awareness and challenge misconceptions about sexual violence and abuse. Campaigns run in the last year include:

- 16 Days of Activism against Gender-Based Violence – raising awareness of the scale and impact of sexual violence while highlighting regional organisations who work towards ending VAWG through social media, blog posts and a vigil organised with the domestic abuse service, Next Link
- We're Here – a joint, Bristol-wide campaign targeting students to promote sexual violence support services and counter myths around trauma support and reporting.

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Trustees' Report

Financial review

Financial summary

Income in the year totalled £2,882,335 (2024: 3,041,133) of which £2,593,252 (2024: £2,843,666) came from grant funding from several different bodies (see note 4 to the financial statements). These funds were used to provide a range of services – including counselling, helpline services, support services and group work – to relieve the trauma and distress of those who have experienced sexual violence.

Expenditure in the year totalled £3,120,324 (2024: 3,086,287) of which £3,003,186 (2024: 2,944,414) related to charitable activities. Of this amount spent on charitable activities, the most sizeable is on staff costs which totalled £1,281,749 (2024: £1,230,849).

An investment was held with Investec Wealth and Investment during the year with the purpose of securing funds and achieving reasonable returns. The investment is low-to-medium risk and is spread between fixed interest, equities, property, alternative assets and cash. Investment income of £5,066 (2024: £5,199) was earned in the year. During the year £50,000 of the £169,449 investment was sold to support cashflow. At the 31 March 2025 the investment was valued at £115,397 and was impacted by a decrease in value of £4,025 (2024: increased by £3,495). Following the year end, Investec Wealth and Investment ("Investec") combined with Rathbones Investment Management Limited ("Rathbones"). Consent was given for the investment to transfer to Rathbones and the investment is now held for the same purpose and with the same investment management approach.

Total funds at 31st March 2025 were £194,835 (2024: £496,876) which were all attributable to unrestricted reserves (2024 unrestricted funds: £358,108) and no restricted reserves remained at year end (2024 restricted funds: £89,163). Of the unrestricted funds £23,487 has been designated (2024: £58,717).

Investment policy

The Board of Trustees has responsibility for the purchase, sale, assignment, transfer and management of all investments. Investments are defined to include, but are not limited to, any monetary or negotiable asset or property right held by the charity.

In the management of SARSAS' investments, consideration will be given to the requirements of the charity for liquidity, diversification and safety of principal, yield, maturity, quality and capability of investment management, with the primary emphasis being on safety.

The overall objective of the investment policy is to invest the charity's available funds in such a manner as to earn as high a level of return as can reasonably be achieved within the framework of the policy and consistent with the primary objective of the safety and preservation of capital.

Wherever possible, the Board of Trustees also takes social, environmental or ethical considerations into account in its investment decisions.

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Trustees' Report

Reserves policy

During the year, the Trustees reviewed the organisation's reserves policy. Based on Charity Commission guidance, the Trustees have reassessed the policy and revised it taking a risk-based approach. The revised policy requires unrestricted reserves to cover closure costs as a minimum. Closure costs are the cost of payments due to staff (notice and redundancy pay) and any other legal obligations in the event of closure.

The Trustees recognise that the ideal level of reserves would cover a controlled wind down over a four-month period, where SARSAS can ensure clients are safe, leave with supported outcomes, with any clients on our waiting list contacted and signposted to other services. The ideal level of reserves should also include an amount to provide resilience to small drops in income. Reserves above the agreed ideal levels will be reinvested in the organisation.

At the 31 March 2025 unrestricted reserves are £194,834. Closure costs are currently estimated at £154,695. Year-end unrestricted reserves are therefore £40,139 higher than the minimum reserves position in line with policy.

The trustees recognise that due to the current economic climate, although reserves are above the minimum level, this is below the ideal level described above and are focused on increasing reserves to the ideal level over the next 2-3 financial years to build the resilience of the organisation.

We recognise that any reserves held as cash at bank over £85,000 are at risk and will not be guaranteed by the Government should there be a collapse of the financial system. Bank balances are reviewed by the Board of Trustees on a quarterly basis as part of the management accounts process. Where the balance of a bank account exceeds £85,000 the Board of Trustees review and, where appropriate, take action to mitigate the financial risk.

Fundraising approach

Donors to SARSAS can be assured that we comply with the regulatory standards for fundraising. We are registered with the Fundraising Regulator and are committed to the Fundraising Promise and adherence to the Code of Fundraising Practice.

Our fundraising effort mainly involves encouraging donations and gifts from individuals, campaigns such as the Big Give, supporting individuals in sponsorship events and corporate charity of the year nominations.

During the year, SARSAS did not use third-party suppliers for the purposes of raising funds.

Our website outlines our complaints policy for the public and clearly explains how an individual can complain. We received no complaints relating to fundraising in the financial year (2024: Nil).

We acknowledge all complaints within five days and respond in full within 20 days. Complaints are dealt with in line with our Ethical Fundraising Policy. The most serious complaints are escalated to CEO or Chair of the Board of Trustees.

Our Fundraising and Vulnerable People policy is available on request. In addition to our policy, we have an operating procedure to protect vulnerable people.

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Trustees' Report

Going concern

After reviewing the charity's forecasts and projections and its reserves, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

The main risk to the organisation's ability to continue as a going concern is the loss of significant funding. To mitigate this risk, the organisation has implemented a fundraising plan which seeks to increase its work with a wider range of funding bodies and diversifies the portfolio of funders.

SARSAS has already secured 83% of forecast income for the 2025/26 financial year.

Focused fundraising activity continues to raise funds from statutory and trusts and foundation grants. Whilst the fundraising landscape is more challenging than in the COVID-19 pandemic years, funders continue to be receptive to the applications made and therefore there is confidence that funding will be secured accordingly.

SARSAS's structure was designed to accommodate the periods of expansion and contraction that many charities experience over their life cycle. Whilst the strategy is to maintain or grow the levels of service delivery in response to growing demand and waiting lists, were contraction to be required, this can be implemented in such a way that service delivery on secured grants would not be adversely affected, and unrestricted reserves are sufficient to cover any associated costs.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Chandni Palan (appointed 5 December 2024)
	Hannah Pickering (appointed 5 December 2024)
	Aysha Tailor Whyte
	Jennifer Dekalb-Poyer
	Rosie May
	Rachel Notley
	Charlotte Chappell
	Rachel Johnson
	Rani Fernandez (resigned 31 August 2024)
	Sian Blackham (resigned 5 December 2024)
Chair:	Rachel Notley
Senior Management / Leadership Team:	Lorri Weaving, Chief Executive Officer
	Anita Flintoff, Head of Finance and People
	Ruth Arnold, Head of Services
	Tracey Lee, Head of Income Generation and Comms

Structure, governance and management

Nature of governing document

SARSAS is a private company limited by guarantee governed by its Memorandum and Articles of Association and is a charity registered with the Charity Commission. During the year the memorandum and articles of association were amended. The purpose of the charity was extended to include all people experiencing sexual violence as our beneficiaries, and the documents reviewed to ensure gender-neutral wording throughout.

These new memorandum and articles of association were adopted by the Trustees by Special Resolution on 31st July 2024.

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Trustees' Report

Recruitment and appointment of trustees

Trustees are elected by members of the charity or co-opted and elected at General Meetings.

Hannah Pickering was appointed as a new Trustee and Treasurer on the 5th December 2024. We were also fortunate to welcome Chandni Palan as a new Trustee to the Board this year. Chandni was also appointed on 5th December 2024.

There is an ongoing process of Trustee recruitment and induction to ensure that SARSAS has a sufficient and appropriate number of Trustees for the Board to carry out its duties and responsibility effectively.

Induction and training of trustees

All new Trustees receive an induction into the work of the charity as well as an introduction into the role of a trustee and its responsibilities. The induction process for new Trustees also includes training and development days.

Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisational structure

The Board of Trustees, which cannot have less than three or more than twelve members, administers the charity. The Board of Trustees normally meets quarterly. In addition, the Board operates a subcommittee being the Finance, Risk and HR Sub Committee which meets with the same regularity a week prior to each Board meeting.

A Chief Executive Officer (CEO) is appointed by the Trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the CEO has delegated authority, within terms of delegation approved by the Trustees, for operational matters including finance, employment and service delivery related activities.

Relationships with related parties

None of the Trustees receive remuneration or other benefit for their work with the charity. Any connection between a trustee or senior manager and a potential employee, supplier or service provider must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party.

As part of the recruitment process all Trustees complete a Conflict-of-Interest statements. At each Board meeting, all Trustees must declare any changes to their conflicts of interest.

See note 19 of the financial statements for further information about related party transactions.

SARSAS is the lead agency of the Avon and Somerset Sexual Violence Consortium and, throughout the year, worked closely The Green House, Womankind, Southmead Project, Kinergy and Safe Link to deliver high quality services to victim-survivors.

Arrangements for setting key management personnel remuneration

The pay of the senior staff is reviewed annually, along with that of all employees, and normally increased in accordance with inflation and annual earnings.

Pay benchmarking is conducted as required or as part of the recruitment of new posts through web searches for similar posts, use of relevant sector benchmarking data and discussion with partner agencies delivering sexual violence services across the country in the Rape Crisis network.

Risk management

The Trustees hold a Risk Register documenting the major risks facing the charity along with mitigating actions. This is reviewed on a regular basis as part of the rolling timetable of the Board of Trustees.

The following are considered by the Board of Trustees to be the top five risks to the organisation where there is a medium-to-high probability of them occurring and, if this were to happen, there would be a significant impact on the organisation:

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Trustees' Report

- (1) *SARSAS is not in a sustainable financial position due to lack of grant funding, insufficient reserves, inadequate cashflow or low levels of fundraising*

SARSAS has a robust financial planning, budgeting and reporting mechanism in place. This includes detailed budgeting, review and monitoring of the reserves policy and level of reserves, cashflow forecasting and monitoring, and assessment of actual performance against the fundraising plan.

The Finance, Risk and HR Sub Committee considers and monitors the financial risk of the organisation and reports accordingly to the Board of Trustees.

- (2) *IT systems are not fit for purpose and data security is compromised*

Investment into the IT systems used by the organisation is ongoing. Appropriate disaster recovery plans and procedures are in place. External experts are contracted to review and maintain data security and system capability. An external specialist General Data Protection Regulation (GDPR) consultant and Data Protection Officer (DPO) is in place.

- (3) *The SARSAS Trans Policy may be subject to challenge.*

Regular monitoring of social media, client feedback and relevant legal cases to ensure we respond appropriately to any matters raised on this topic. One of our Trustees attended a manager team meeting in Nov 2024 to advise on comms crisis response. An update on the RCEW statement on women-only spaces was provided to the Board away day in February 2025. Following the Supreme Court judgement in April 2025, we have added a brief holding statement to the home page of our website: 'In light of the recent Supreme Court ruling, we are assessing any legal implications on our organisation. Kindly bear with us while we do this'.

- (4) *SARSAS does not work effectively with its partners*

Service level agreements and contracts are in place with all partners which include clear responsibilities and deliverables. All the Key Performance Indicators (KPIs) are monitored closely and discussed with all partners at regular review meetings.

- (5) *Staffing levels are not appropriately maintained due to a combination of loss of key staff, high staff turnover and inability to recruit in a timely and effective manner*

SARSAS has a comprehensive HR policy framework and development plans in place. All key management positions are currently filled. Key personnel have an extended notice period which would allow sufficient time for recruitment.

SARSAS provides a safe and secure working environment for staff. The hybrid working model allows staff to work flexibly as suitable for their role.

Safeguarding statement

SARSAS is committed to safeguarding and promoting the welfare of children, young people and adults with care and support needs who use its services. The welfare of all children is paramount, and safeguarding is everyone's business⁴. The SARSAS Safeguarding policy is in line with the Children Act 1989 and 2004. Section 17 and 47 of the 1989 Act imposed a positive duty to safeguard and promote the welfare of children.

Safeguarding is a specific activity that is undertaken to protect specific children and adults with care and support needs who are suffering, or are at risk of suffering, harm. All children have the right to protection regardless of gender, ethnicity, disability, sexuality, or beliefs.

All agencies have a statutory responsibility to safeguard children.

Our 'Adults at Risk Safeguarding Policy' and 'Child Safeguarding Policy' document sets out SARSAS's overall approach to protecting children and vulnerable adults from abuse. Policies are supported by detailed procedures which explain how this policy is to be carried out by Team Members.

Everyone that SARSAS works with will be informed of our policy statements as part of an explanation of the limits of confidentiality. A copy of this policy and procedure is made available as appropriate and is also available on our website.

⁴ <https://www.nspcc.org.uk/keeping-children-safe/reporting-abuse/dedicated-helplines/>

Somerset and Avon Rape and Sexual Abuse Support

Trustees' Report

Plans for future periods

Aims and key objectives for future periods

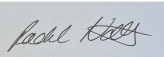
Long waiting lists remain our biggest challenge as demand for our service continues to exceed our service delivery capacity. We will continue to explore meaningful ways to support people whilst they are waiting, building on the strategies we have put into place this year.

Our Pathfinder work will take a wider systems approach to sexual violence across the region, ensuring pathways are simple and accessible for all, whilst retaining client choice and autonomy.

This year we are excited to launch a new drop-in and reach-out service. This will be a weekly service alternating between our office space and community reach out sessions. This service will provide a mixture of advocacy, community support and signposting. It will include surgery sessions hosted by partners with expertise in topics such as debt, housing and health.

We will continue to develop our community partnership work to ensure our services are inclusive and accessible. This will include services for the LGBTQ+ community, global majority communities and older women. Our specialist services for people with learning disabilities and autism will continue to be a priority. We are also committed to ensuring the voice of our victim-survivor continues to inform and shape our service delivery and this will be a particular focus in the coming year.

The annual report was approved by the trustees of the charity on 28/8/2025 and signed on its behalf by:



.....
Rachel Notley
Chair and trustee

Somerset and Avon Rape and Sexual Abuse Support

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Somerset and Avon Rape and Sexual Abuse Support for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

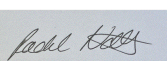
The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Approved by the trustees of the charity on 28/8/2025 and signed on its behalf by:



Rachel Notley
Chair and trustee

Somerset and Avon Rape and Sexual Abuse Support

Independent Auditor's Report to the Members of Somerset and Avon Rape and Sexual Abuse Support

Opinion

We have audited the financial statements of Somerset and Avon Rape and Sexual Abuse Support (the 'charity') for the year ended 31 March 2025, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

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

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the 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 the provisions available for small entities, in the circumstances set out in note to the financial statements, 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 original financial statements were 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 trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

Somerset and Avon Rape and Sexual Abuse Support

Independent Auditor's Report to the Members of Somerset and Avon Rape and Sexual Abuse Support

Opinion on other matter 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 which includes the Directors' Report prepared for the purposes of company law for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters 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.

Responsibilities of trustees

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

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

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.

Extent to which the audit was 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, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We considered the nature of the company's industry and its control environment and reviewed the company's documentation of their policies and procedures relating to fraud and compliance with laws and regulations. We also enquired of management about their own identification and assessment of the risks of irregularities.

We obtained an understanding of the legal and regulatory framework that the company operates in and identified the key laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements, including the UK Companies Act and tax legislation, and, those that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty.

We discussed among the audit engagement team regarding the opportunities and incentives that may exist within the organisation for fraud and how and where fraud might occur in the financial statements.

Somerset and Avon Rape and Sexual Abuse Support

Independent Auditor's Report to the Members of Somerset and Avon Rape and Sexual Abuse Support

In common with all audits conducted in accordance with ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override of controls. In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments; assessed whether the judgements made in accounting estimates are indicative of a potential bias; and evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business.

In addition to the above, our procedures to respond to the risks identified included the following:

- reviewing financial statement disclosures by testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatements due to fraud;
- enquiring of management concerning actual and potential litigation and claims and instances of non-compliance with laws and regulations; and
- reading minutes of meetings of those charged with governance.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

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

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's 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 charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Scott Lawrence

Scott Lawrence (Senior Statutory Auditor)
For and on behalf of Hazlewoods LLP, Statutory Auditor

Staverton Court
Staverton
Cheltenham
GL51 0UX

Date: 29/8/2025

Somerset and Avon Rape and Sexual Abuse Support

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies	3	36,302	22,301	58,603
Charitable activities	4	-	2,593,252	2,593,252
Investment income	6	5,066	-	5,066
Other income	5	165,414	-	165,414
Total income		<u>206,782</u>	<u>2,615,553</u>	<u>2,822,335</u>
Expenditure on:				
Raising funds	7	(51,491)	(65,647)	(117,138)
Charitable activities	8	<u>(314,512)</u>	<u>(2,688,674)</u>	<u>(3,003,186)</u>
Total expenditure		<u>(366,003)</u>	<u>(2,754,321)</u>	<u>(3,120,324)</u>
Net expenditure		(159,221)	(138,768)	(297,989)
Other recognised gains and losses				
Other gains/losses		<u>(4,052)</u>	<u>-</u>	<u>(4,052)</u>
Net movement in funds		(163,273)	(138,768)	(302,041)
Reconciliation of funds				
Total funds brought forward		<u>358,108</u>	<u>138,768</u>	<u>496,876</u>
Total funds carried forward	17	<u><u>194,835</u></u>	<u><u>-</u></u>	<u><u>194,835</u></u>

The notes on pages 21 to 37 form an integral part of these financial statements.

Somerset and Avon Rape and Sexual Abuse Support

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

Prior year comparative

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	33,059	26,653	59,712
Charitable activities	4	-	2,843,666	2,843,666
Investment income	6	5,119	-	5,119
Other income	5	132,636	-	132,636
Total income		<u>170,814</u>	<u>2,870,319</u>	<u>3,041,133</u>
Expenditure on:				
Raising funds	7	(52,895)	(88,978)	(141,873)
Charitable activities	8	<u>(212,678)</u>	<u>(2,731,736)</u>	<u>(2,944,414)</u>
Total expenditure		<u>(265,573)</u>	<u>(2,820,714)</u>	<u>(3,086,287)</u>
Net (expenditure)/income		(94,759)	49,605	(45,154)
Other recognised gains and losses				
Other gains/losses		<u>3,495</u>	<u>-</u>	<u>3,495</u>
Net movement in funds		(91,264)	49,605	(41,659)
Reconciliation of funds				
Total funds brought forward		<u>449,372</u>	<u>89,163</u>	<u>538,535</u>
Total funds carried forward	17	<u><u>358,108</u></u>	<u><u>138,768</u></u>	<u><u>496,876</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 17.

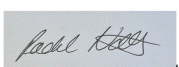
Somerset and Avon Rape and Sexual Abuse Support

(Registration number: 6738639) Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	12	54,529	93,983
Investments	13	<u>115,397</u>	<u>169,449</u>
		<u>169,926</u>	<u>263,432</u>
Non-current assets			
Debtors due in over 1 year		-	4,950
Current assets			
Debtors	14	203,811	315,039
Cash at bank and in hand		<u>133,219</u>	<u>508,308</u>
		337,030	823,347
Creditors: Amounts falling due within one year	15	<u>(312,121)</u>	<u>(594,853)</u>
Net current assets		<u>24,909</u>	<u>228,494</u>
Net assets excluding pension liability		<u>194,835</u>	<u>491,926</u>
Net assets		<u>194,835</u>	<u>496,876</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	17	-	138,768
Unrestricted income funds			
Unrestricted funds		<u>194,835</u>	<u>358,108</u>
Total funds	17	<u>194,835</u>	<u>496,876</u>

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 17 to 37 were approved by the trustees, and authorised for issue on 28/8/2025..... and signed on their behalf by:



Rachel Notley
Chair and trustee

Somerset and Avon Rape and Sexual Abuse Support

Statement of Cash Flows for the Year Ended 31 March 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net movement in funds		(302,041)	(41,659)
Adjustments to cash flows from non-cash items			
Depreciation	7	42,547	29,748
Investment income	6	(5,066)	(5,119)
Revaluation of investments		4,052	(3,495)
		(260,508)	(20,525)
Working capital adjustments			
Decrease in debtors	14	116,178	54,452
(Decrease)/increase in creditors	15	(282,732)	76,566
Net cash flows from operating activities		(427,062)	110,493
Cash flows from investing activities			
Interest receivable and similar income	6	5,066	5,119
Purchase of tangible fixed assets	12	(3,093)	(23,887)
Sale of investments		50,000	-
Net cash flows from investing activities		51,973	(18,768)
Net (decrease)/increase in cash and cash equivalents		(375,089)	91,725
Cash and cash equivalents at 1 April		508,308	416,583
Cash and cash equivalents at 31 March		133,219	508,308

The charity has no debt and therefore no analysis of net debt is presented.

All of the cash flows are derived from continuing operations during the above two periods.

Somerset and Avon Rape and Sexual Abuse Support

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Charity status

The charity is limited by guarantee, incorporated in United Kingdom, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Royal Oak House
Royal Oak Avenue
Bristol
BS1 4GB

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

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 (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Somerset and Avon Rape and Sexual Abuse Support meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The Trustees have reviewed the circumstances of the charity and consider that adequate resources continue to be available to fund the activities of the organisation for the foreseeable future. The Trustees are therefore of the view that the charity is a going concern

Key sources of estimation uncertainty

Preparation of the financial statement requires management to make judgements and estimates. The Trustees consider that there are no material judgements in applying accounting policies or key sources of estimation uncertainty.

Income and endowments

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met (see note 18).

Somerset and Avon Rape and Sexual Abuse Support

Notes to the Financial Statements for the Year Ended 31 March 2025

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

In accordance with the Charities SORP (FRS 102) the general volunteer time is not recognised in the financial statements. Refer to the Trustees' annual report for more information about their contribution.

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Expenditure on charitable activities includes the costs associated with the provision of services to service users along with the production of materials and educational activities undertaken to further the purposes of the charity and their associated support costs.

Support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charitable activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities as appropriate.

Somerset and Avon Rape and Sexual Abuse Support

Notes to the Financial Statements for the Year Ended 31 March 2025

Taxation

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

Tangible fixed assets

Individual fixed assets costing £300.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and Fittings	3-6 years straight line
Computers and equipment	4 years straight line

Investments

Investments listed on a recognised stock exchange are stated at mid-market value in the Balance Sheet. All movements in value arising from changes and revaluations are included in the Statement of Financial Activities.

Trade debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Somerset and Avon Rape and Sexual Abuse Support

Notes to the Financial Statements for the Year Ended 31 March 2025

Pensions

As part of an employee's benefit package, the charity makes an employer contribution into a personal pension scheme of each employee's choosing. Employees are automatically enrolled into the National Employment Savings Trust (NEST) unless they choose to opt into a different pension scheme of their choosing.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	29,247	22,301	51,548
Donations from individuals	7,055	-	7,055
Total for 2025	36,302	22,301	58,603
Total for 2024	33,059	26,653	59,712

The Charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS102 and the Charities SORP (FRS102), the economic contribution of general volunteers is not recognised in the accounts.

Somerset and Avon Rape and Sexual Abuse Support

Notes to the Financial Statements for the Year Ended 31 March 2025

4 Income from charitable activities

	Restricted funds £	Total 2025 £
Albert Gubay Charitable Foundation	21,645	21,645
Avon & Somerset OPCC	45,794	45,794
Barnardo's	46,872	46,872
Garfield Weston	29,167	29,167
Hodge Foundation	10,000	10,000
Home Office	266,969	266,969
HSBC	12,559	12,559
Ministry of Justice - Bristol	765	765
Ministry of Justice - RASAF	716,354	716,354
Ministry of Justice - Taunton	765	765
National Lottery Community Fund	912	912
NHS Bristol, North Somerset and South Gloucestershire (BNSSG) ICB	31,611	31,611
NHS England - Pathfinder	105,850	105,850
NHS England South West	916,995	916,995
Norman Family Charitable Trust	94	94
Schroder Charity Trust	750	750
Sir Halley Stewart Trust	20,000	20,000
Somerset Community Foundation	43,964	43,964
Somerset County Council	60,000	60,000
St James Place Charitable Foundation	12,500	12,500
SPARK Somerset Open Mental Health	16,786	16,786
Swindon Public Health	6,383	6,383
Taunton Women's Aid	(7,500)	(7,500)
The Brook Trust	14,708	14,708
The Clothesworkers' Foundation	2,368	2,368
The Henry Smith Charity	110,000	110,000
The Medlock Foundation	5,000	5,000
The James Tudor Foundation	10,000	10,000
The Rayne Foundation	24,744	24,744
The Screwfix Foundation	1,364	1,364
The Three Guineas Trust	65,833	65,833
	<u>2,593,252</u>	<u>2,593,252</u>

Somerset and Avon Rape and Sexual Abuse Support

Notes to the Financial Statements for the Year Ended 31 March 2025

	Restricted funds £	Total 2024 £
Albert Gubay Charitable Foundation	21,211	21,211
Avon & Somerset OPCC	84,731	84,731
Barnardo's	46,871	46,871
Bath Women's Fund	4,234	4,234
Developing Health & Independence	3,679	3,679
Garfield Weston	20,833	20,833
Home Office	248,507	248,507
Merchant Venturers	4,755	4,755
Ministry of Justice - Bristol	71,411	71,411
Ministry of Justice - RASAF	477,569	477,569
Ministry of Justice - Taunton	71,411	71,411
National Lottery Community Fund	912	912
NHS Bristol, North Somerset and South Gloucestershire (BNSSG) CCG	87,700	87,700
NHS Bristol, North Somerset and South Gloucestershire (BNSSG) ICB	30,000	30,000
NHS England - Pathfinder	129,083	129,083
NHS England South West	1,229,863	1,229,863
Norman Family Charitable Trust	1,163	1,163
North Somerset Council	22,500	22,500
Quartet Community Foundation	10,000	10,000
Rape Crisis England & Wales	871	871
ROSA	6,776	6,776
Schroder Charity Trust	2,250	2,250
Sir Halley Stewart Trust	30,000	30,000
Somerset Community Foundation	25,418	25,418
Somerset County Council	10,886	10,886
SPARK Somerset Open Mental Health	19,442	19,442
Swindon Public Health	4,801	4,801
Taunton Women's Aid	17,500	17,500
The Brook Trust	34,000	34,000
The Clothesworkers' Foundation	(1,435)	(1,435)
The Henry Smith Charity	39,906	39,906
The Rayne Foundation	15,000	15,000
The Screwfix Foundation	1,818	1,818
The Three Guineas Trust	70,000	70,000
	<u>2,843,666</u>	<u>2,843,666</u>

Somerset and Avon Rape and Sexual Abuse Support

Notes to the Financial Statements for the Year Ended 31 March 2025

5 Income from other trading activities

	Total 2025 £	Total 2024 £
Provision of training courses	94,691	131,356
Rental income	2,200	1,280
Festivals & Events	50,224	-
Other Income	18,299	-
	<u>165,414</u>	<u>132,636</u>

Income from other trading activities was all unrestricted in the current and prior year.

6 Investment income

	Total 2025 £	Total 2024 £
Other income from fixed asset investments	<u>5,066</u>	<u>5,119</u>

Investment income is from investments held in the period and is wholly unrestricted. See note 13 to these financial statements for further details

7 Expenditure on raising funds

	Fundraising costs £	Support Costs £	2025 Total £	2024 Total £
Staff costs	29,157	33,137	62,294	80,974
Recruitment	327	372	699	2,067
Staff support and development	1,142	1,298	2,440	3,890
Travel and subsistence	306	348	654	2,048
Fundraising	1,250	-	1,250	5,108
Office running costs	4,480	5,091	9,571	12,597
Depreciation	923	1,049	1,972	1,836
Professional fees	34,502	3,705	38,207	33,319
AGM and governance	24	27	51	34
Total for 2025	<u>72,111</u>	<u>45,027</u>	<u>117,138</u>	<u>141,873</u>
Total for 2024	<u>109,609</u>	<u>32,264</u>	<u>141,873</u>	

In the year ended 31 March 2025, expenditure of £117,138 (2024: £141,873) was incurred on raising funds, of which £51,491 (2024: £52,895) was unrestricted and £65,647 (2024: £88,978) was restricted.

10-20% of support costs have been allocated to fundraising activities in the current year (2024: 10-20%) based on salary allocation.

Somerset and Avon Rape and Sexual Abuse Support

Notes to the Financial Statements for the Year Ended 31 March 2025

8 Expenditure on charitable activities

	Charitable Activities £	Support costs £	2025 £	2024 £
Staff costs	1,048,543	233,206	1,281,749	1,230,849
Recruitment	11,758	2,615	14,373	31,424
Staff support and development	41,079	9,136	50,215	59,123
Travel and subsistence	11,013	2,449	13,462	31,134
Volunteer & Volunteer Counsellors costs	8,743	-	8,743	5,707
Contractors and counsellors	906,158	-	906,158	958,111
Other Direct Service Costs	46,856	-	46,856	55,328
Project Work	365,601	-	365,601	322,085
Office Running Costs	161,107	35,834	196,941	191,492
Depreciation	33,192	7,382	40,574	27,912
Bad debt write off	1,500	-	1,500	-
Professional Fees	57,524	18,455	75,979	30,735
AGM & Governance	847	188	1,035	514
	<u>2,693,921</u>	<u>309,265</u>	<u>3,003,186</u>	<u>2,944,414</u>
Total for 2024	<u>2,706,083</u>	<u>238,331</u>	<u>2,944,414</u>	

Expenditure on charitable activities was £3,003,186 (2024: £2,944,414) of which £314,512 (2024: £212,678) was unrestricted and £2,688,674 (2024: £2,731,736) was restricted.

9 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2025 £	2024 £
Operating leases - plant and machinery	4,827	3,979
Audit fees	10,500	9,900
Other non-audit services	12,340	4,070
Depreciation of fixed assets	<u>42,547</u>	<u>29,748</u>

Somerset and Avon Rape and Sexual Abuse Support

Notes to the Financial Statements for the Year Ended 31 March 2025

10 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	1,203,774	1,167,516
Social security costs	88,927	88,802
Pension costs	51,342	55,505
	<u>1,344,043</u>	<u>1,311,823</u>

During the year, the charity made redundancy and/or termination payments which totalled £Nil (2024 - £Nil).

One employee (2024: one employee) received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £211,605 (2024 - £217,173).

Key management personnel:

- Trustees
- Chief Executive Officer
- Head of Finance and People
- Head of Income Generation and Comms
- Head of Services

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year was as follows:

	2025 No	2024 No
Average headcount	<u>50</u>	<u>55</u>

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Somerset and Avon Rape and Sexual Abuse Support

Notes to the Financial Statements for the Year Ended 31 March 2025

12 Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
Cost			
At 1 April 2024	95,714	68,532	164,246
Additions	1,552	1,541	3,093
Disposals	<u>(48,203)</u>	<u>(19,290)</u>	<u>(67,493)</u>
At 31 March 2025	<u>49,063</u>	<u>50,783</u>	<u>99,846</u>
Depreciation			
At 1 April 2024	37,519	32,744	70,263
Charge for the year	28,465	14,082	42,547
Eliminated on disposals	<u>(48,203)</u>	<u>(19,290)</u>	<u>(67,493)</u>
At 31 March 2025	<u>17,781</u>	<u>27,536</u>	<u>45,317</u>
Net book value			
At 31 March 2025	<u>31,282</u>	<u>23,247</u>	<u>54,529</u>
At 31 March 2024	<u>58,195</u>	<u>35,788</u>	<u>93,983</u>

13 Fixed asset investments

	2025 £	2024 £
Other investments	<u>115,397</u>	<u>169,449</u>

Somerset and Avon Rape and Sexual Abuse Support

Notes to the Financial Statements for the Year Ended 31 March 2025

Other investments

	Listed investments £
Valuation	
At 1 April 2024	169,449
Revaluation	(4,052)
Disposals	<u>(50,000)</u>
At 31 March 2025	<u>115,397</u>
Net book value	
At 31 March 2025	<u>115,397</u>
At 31 March 2024	<u>169,449</u>

The charity has a portfolio investment of £100,000 (2024: £150,000) with Investec Wealth & Investment. The investment was set up with a low-to-medium risk profile.

	2025 £	2024 £
UK government and corporate bonds	44,034	52,918
Overseas government and corporate bonds	4,722	16,050
UK equities	7,056	19,597
International equities	36,636	41,038
UK property	2,149	10,926
Other investments	17,289	25,661
Cash or cash equivalents	3,511	3,101
	<u>115,397</u>	<u>169,291</u>
Accrued interest	293	158
	<u>115,690</u>	<u>169,449</u>

14 Debtors

	2025 £	2024 £
Trade debtors	38,084	108,317
Prepayments	21,075	59,156
Accrued income	143,736	144,988
Other debtors	916	2,578
	<u>203,811</u>	<u>315,039</u>

	2025 £	2024 £
Other debtors	<u>-</u>	<u>4,950</u>

Somerset and Avon Rape and Sexual Abuse Support

Notes to the Financial Statements for the Year Ended 31 March 2025

15 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	49,520	306,548
Other creditors	27,962	32,400
Accruals	144,399	123,449
Deferred income	90,240	132,456
	<u>312,121</u>	<u>594,853</u>

	2025 £	2024 £
Deferred income at 1 April 2024	(132,456)	(267,178)
Resources deferred in the period	(90,240)	(132,456)
Amounts released from previous periods	132,456	267,178
Deferred income at year end	<u>(90,240)</u>	<u>(132,456)</u>

16 Obligations under leases and hire purchase contracts

The total value of future minimum lease payments was as follows:

	2025 £	2024 £
Within one year	21,854	45,631
In two to five years	4,709	20,577
	<u>26,563</u>	<u>66,208</u>

17 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 31 March 2025 £
Unrestricted funds					
General					
Unrestricted funds	358,108	206,782	(366,003)	(4,052)	194,835
Restricted funds					
Donations - Big Give	26,653	22,301	(48,954)	-	-
Albert Gubay Charitable Foundation	17,566	21,645	(39,211)	-	-
Avon & Somerset OPCC	-	45,794	(45,794)	-	-
Barnardo's	-	46,872	(46,872)	-	-
Garfield Weston Foundation	-	29,167	(29,167)	-	-
Hodge Foundation	-	10,000	(10,000)	-	-
Home office	-	266,969	(266,969)	-	-
HSBC Capital Grant	-	12,559	(12,559)	-	-
Ministry of Justice - Bristol	-	765	(765)	-	-
Ministry of Justice - Taunton	-	765	(765)	-	-
Ministry of Justice - RASAF	-	716,354	(716,354)	-	-
National Lottery	-	912	(912)	-	-

Somerset and Avon Rape and Sexual Abuse Support

Notes to the Financial Statements for the Year Ended 31 March 2025

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 31 March 2025 £
NHS BNSSG ICB	-	31,611	(31,611)	-	-
NHS England South West	26,879	916,995	(943,874)	-	-
NHS - Pathfinder	67,670	105,850	(173,520)	-	-
Norman Family Charitable Trust	-	94	(94)	-	-
Schroder Charity Trust	-	750	(750)	-	-
Sir Halley Stewart	-	20,000	(20,000)	-	-
Somerset Community Foundation	-	43,964	(43,964)	-	-
Somerset County Council	-	60,000	(60,000)	-	-
St James Place Charitable Foundation	-	12,500	(12,500)	-	-
SPARK Somerset Open Mental Health	-	16,786	(16,786)	-	-
Swindon Public Health	-	6,383	(6,383)	-	-
Taunton Women's Aid	-	(7,500)	7,500	-	-
The Brook Trust	-	14,708	(14,708)	-	-
The Clothworkers Foundation	-	2,368	(2,368)	-	-
The Henry Smith Charity	-	110,000	(110,000)	-	-
The James Tudor Foundation	-	10,000	(10,000)	-	-
The Medlock Trust	-	5,000	(5,000)	-	-
The Rayne Foundation	-	24,744	(24,744)	-	-
The Screwfix Foundation	-	1,364	(1,364)	-	-
The Three Guineas Trust	-	65,833	(65,833)	-	-
Total restricted funds	<u>138,768</u>	<u>2,615,553</u>	<u>(2,754,321)</u>	<u>-</u>	<u>-</u>
Total funds	<u>496,876</u>	<u>2,822,335</u>	<u>(3,120,324)</u>	<u>(4,052)</u>	<u>194,835</u>

Somerset and Avon Rape and Sexual Abuse Support

Notes to the Financial Statements for the Year Ended 31 March 2025

The specific purposes for which the funds are to be applied are as follows:

Albert Gubay Charitable Foundation

Funding for a community groupwork project, working in partnership with social care agencies and community groups, to engage people who have been subject to sexual violence or coercion in specialist trauma-informed group support.

Avon and Somerset OPCC

Funding for the extension of support to people in Avon and Somerset who have experienced rape or sexual abuse.

Barnardo's

Funding the Somerset Phoenix Project which is a specialist support service for children and young people aged 5-18 and their families in Somerset, who have been affected by childhood sexual abuse.

Bath Women's Fund

Funding to support the survivor voice work through the delivery of survivor-led groups for women who have experienced rape or sexual abuse.

Developing Health & Independence (DHI)

Funding to be used for the provision of counselling services for victim-survivors of recent rape and sexual abuse.

Garfield Weston Foundation

Funding for a support for people who have been subject to sexual violence in specialist trauma-informed group setting.

Home Office

Funding towards the UpFront Survivors Project which has been created to enhance survivor leadership, create visible survivor communities and provide creative support and outlets to survivors of child sexual abuse.

Merchant Venturers

Funding towards the provision of the Getting Started online course for victim-survivors of rape and sexual violence.

Ministry of Justice (Bristol)

Funding towards the provision of direct and front-line support to female victims of rape and sexual violence in Bristol.

Ministry of Justice (Taunton)

Funding towards the provision of direct and frontline support to female victims of rape and sexual violence within the Somerset and Avon region but outside of Bristol.

National Lottery Community Fund

Funding towards the refurbishment of the Bristol office and provision of group work for victim-survivors of rape and sexual abuse.

NHS England

Funding towards the provision of direct and front-line support to victim-survivors of rape and sexual violence.

NHS England

Funding a project, managed by the Avon and Somerset Sexual Violence Alliance, aiming to transform the health and community service for adult victim-survivors of rape and sexual abuse.

Norman Family Charitable Trust

Funding to provide a preventative educational programme for college students in Somerset, focused on sexual violence, consent and healthy relationships, explore through participatory workshops.

North Somerset Council

Funding for the development and provision of online workshops as part of the Safer Streets Violence Against Women and Girls project.

Somerset and Avon Rape and Sexual Abuse Support

Notes to the Financial Statements for the Year Ended 31 March 2025

Quartet Community Foundation

Funding towards a specialist support service for women with learning disabilities and autism who have experienced rape and sexual abuse.

Rape Crisis England & Wales

Funding towards a specialist support service for women with learning disabilities and autism who have experienced rape and sexual abuse.

ROSA

Funding towards communications and campaign activities around rape and sexual violence.

Schroder Charity Trust

Funding for the provision of helpline services for victim-survivors of sexual violence.

Sir Halley Stewart Trust

Funding to support a project with the aim of creating systems change that will empower victim-survivors of sibling sexual abuse to have a voice, build communities of support and access the specialist help they need.

Somerset Community Foundation

Funding a variety of projects with the aim of supporting victim-survivors of rape and sexual abuse in Somerset.

Somerset County Council

Funding for the development and provision of training courses on a variety of sexual violence related topics in educational settings.

SPARK Somerset Open Mental Health

Funding for the extension of support to victim-survivors in Somerset who have experienced rape or sexual abuse.

Swindon Public Health

Funding for the development and maintenance of the Pause Play Stop website.

Taunton Women's Aid

Funding a variety of projects with the aim of supporting victim-survivors of rape and sexual abuse in Somerset.

The Brook Trust

Funding for the counselling service for victim-survivors who have experienced rape and sexual abuse.

The Clothworkers Foundation

Funding for the refurbishment of the new Taunton premises secured in January 2020

The Henry Smith Charity

Funding for a specialist support and counselling service for women who have experienced rape and sexual abuse.

The Rayne Foundation

Funding to support a project with the aim of creating systems change that will empower victim-survivors of sibling sexual abuse to have a voice, build communities of support and access the specialist help they need.

The Screwfix Foundation

Funding for building and refurbishment works at the Taunton office.

The Three Guineas Trust

Funding towards a specialist support service for women with learning disabilities and autism who have experienced rape and sexual abuse.

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 31 March 2024 £
Unrestricted funds					
General					
Unrestricted funds	449,372	170,814	(265,573)	3,495	358,108

Somerset and Avon Rape and Sexual Abuse Support

Notes to the Financial Statements for the Year Ended 31 March 2025

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 31 March 2024 £
Restricted					
Donations - Big Give	30,000	26,653	(30,000)	-	26,653
Albert Gubay Charitable Foundation	17,567	21,211	(21,212)	-	17,566
Avon & Somerset OPCC	-	84,732	(84,732)	-	-
Barnardo's	-	46,871	(46,871)	-	-
Bath Women's Fund	-	4,234	(4,234)	-	-
Developing Health & Independence (DHI)NewRow_5	-	3,679	(3,679)	-	-
Garfield Weston Foundation	-	20,833	(20,833)	-	-
Home office	-	248,506	(248,506)	-	-
Merchant Ventures	-	4,755	(4,755)	-	-
Ministry of Justice - Bristol	-	71,411	(71,411)	-	-
Ministry of Justice - Taunton	-	71,411	(71,411)	-	-
Ministry of Justice - RASAF	-	477,569	(477,569)	-	-
National Lottery	-	912	(912)	-	-
NHS BNSSG CCG	-	87,700	(87,700)	-	-
NHS BNSSG ICB	-	30,000	(30,000)	-	-
NHS England South West	-	1,229,863	(1,202,984)	-	26,879
NHS - Pathfinder	49,096	129,083	(110,509)	-	67,670
NHS - SV Therapies Mobilisation	(7,500)	-	7,500	-	-
Norman Family Charitable Trust	-	1,163	(1,163)	-	-
North Somerset Council	-	22,500	(22,500)	-	-
Quartet Community Foundation	-	10,000	(10,000)	-	-
Rape Crisis England - & Wales	-	871	(871)	-	-
ROSA	-	6,776	(6,776)	-	-
Schroder Charity Trust	-	2,250	(2,250)	-	-
Sir Halley Stewart	-	30,000	(30,000)	-	-
Somerset Community Foundation	-	25,418	(25,418)	-	-
Somerset County Council	-	10,886	(10,886)	-	-
SPARK Somerset Open Mental Health	-	19,442	(19,442)	-	-
Swindon Public Health	-	4,801	(4,801)	-	-
Taunton Women's Aid	-	17,500	(17,500)	-	-
The Brook Trust	-	34,000	(34,000)	-	-
The Clothworkers Foundation	-	(1,435)	1,435	-	-
The Henry Smith Charity	-	39,906	(39,906)	-	-
The Rayne Foundation	-	15,000	(15,000)	-	-
The Screwfix Foundation	-	1,818	(1,818)	-	-
The Three Guineas Trust	-	70,000	(70,000)	-	-
Total restricted funds	89,163	2,870,319	(2,820,714)	-	138,768

Somerset and Avon Rape and Sexual Abuse Support

Notes to the Financial Statements for the Year Ended 31 March 2025

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 31 March 2024 £
Total funds	<u>538,535</u>	<u>3,041,133</u>	<u>(3,086,287)</u>	<u>3,495</u>	<u>496,876</u>

18 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2025 £
Tangible fixed assets	-	54,529	54,529
Fixed asset investments	115,397	-	115,397
Current assets	79,438	257,592	337,030
Current liabilities	-	(312,121)	(312,121)
Total net assets	<u>194,835</u>	<u>-</u>	<u>194,835</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2024 £
Tangible fixed assets	-	93,983	93,983
Fixed asset investments	169,449	-	169,449
Current assets	188,659	639,638	828,297
Current liabilities	-	(594,853)	(594,853)
Total net assets	<u>358,108</u>	<u>138,768</u>	<u>496,876</u>

19 Related party transactions

There were no related party transactions in the year (2024: none). There were no outstanding balances with related parties as at 31 March 2025 (2024: £Nil)

Capital commitments

The total amount contracted for but not provided in the financial statements was £Nil (2024 - £Nil).

Accounts

Somerset and Avon Rape and Sexual Abuse Support

Board of Trustees Report and Financial Statements

For the Year Ended 31 March 2024

Registered Charity Number: 1126682

Registered Company Number: 6738639

Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2024

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**Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2024**

Reference and administration details

Registered name:	Somerset and Avon Rape and Sexual Abuse Support
Registered charity number:	1126682
Registered company number:	6738639
Registered address:	Somerset and Avon Rape and Sexual Abuse Support Royal Oak House Royal Oak Avenue Bristol BS1 4GB

Trustees

Trustees, who are also directors under Company law, who served during the year and up to the date of this report were as follows:

Sian Blackham		Appointed 2 nd December 2021
Charlotte Chappell		Appointed 2 nd December 2021
Jennifer Dekalb-Poyer		Appointed 7 th December 2023
Rani Fernandez		Appointed 21 st January 2022
Rachel Johnson		Appointed 10 th September 2020
Rosie May		Appointed 7 th December 2023
Rachel Notley	Treasurer	Appointed 2 nd December 2021
	Interim Chair	
Sandee Sond		Appointed 14 th January 2024
Aysha Tailor-Whyte		Appointed 7 th December 2023
Penny Walster	Chair	Appointed 2 nd November 2017 Resigned 7 th March 2024

**Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2024**

Key management personnel

During the financial year to 31st March 2024, the key management personnel were:

Claire Bloor	Chief Executive Officer
Emma Wallis	Head of People and Finance
Lorri Weaving	Head of Services

Bankers

Unity Trust Bank Nine Brindley Place Birmingham B1 2HB	Investec Wealth and Investment Beech House 61 Napier Street Sheffield S11 8HA
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Triodos Bank
Deanery Road
Bristol
BS1 5AS

Auditor

Hazlewoods LLP
Chartered Accountants and Statutory Auditors
Staverton Court
Staverton
Cheltenham
GL51 0UX

**Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2024**

Trustees' report for the year ended 31 March 2024

The Trustees present their report and audited financial statements for the year ended 31 March 2024.

The 'Reference and administration details' set out on pages 1 and 2 form part of this report.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

Purpose and aims

The charity's purposes, as set out in the objects contained in the company's memorandum of association, are:

- To relieve the trauma and distress of women and girls who have experienced any form of sexual violence, however long ago, through the provision of services, support and information. The service will be provided by women for women and girls in Bristol and the adjacent areas.
- To educate the public about sexual violence and raise awareness of the impacts of rape and sexual abuse on the victim and wider society.

The aims of our charity are to support women and girls who have experienced sexual violence as well as to educate the public about sexual violence. Our aims fully reflect the purposes that the charity was set up to further.

In our business plan we also state that we recognise anyone, not just women and girls, can be victims of sexual violence at any time in their lives. We work in collaboration, and we promote an empowering culture both for our organisation's members and for anyone who uses our service.

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Ensuring our work delivers our aims

We review our aims, objectives and activities each year. This review looks at what we have achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those people that we are set up to help. The review also helps to ensure that our aims, objectives and activities remain focused on our stated purposes. We consult with service users, staff, volunteers and external partners.

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'Public Benefit: Running a Charity (PB2)'.

The focus of our work

Our main objective for the year continued to be to relieve the trauma and distress of people who have experienced sexual violence.

To meet these objectives, and thus the needs of our multiple stakeholders, SARSAS did the following:

- Delivered high-quality support using evidence-based models of practice within a trauma informed framework through one-to-one counselling, group therapy, holistic and psychoeducational group work and specialist support.
- Provided helpline services including telephone helpline, e-Support and Live Chat. This is for all victim-survivors to use for enquiry, anonymous adhoc or ongoing support, safe disclosure, signposting and safety planning.
- Worked in partnership with agencies across Avon and Somerset for the benefit of all victim-survivors to ensure our support is joined up, holistic and safe.
- Raised awareness within the public of services available through social media, website and the Survivors Pathway resource.
- Provided training for professionals working in domestic/sexual violence, social care, education, criminal justice and related sectors and workshops in schools, colleges and communities around consent and healthy relationships. Delivered workshops on sexual harassment in the workplace to a range of employers.
- Raise awareness of the wider issues and misconceptions surrounding sexual violence, including empowering victim-survivors to join that movement.

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How our activities deliver public benefit

SARSAS recognises that the impact of sexual violence can affect victim-survivors' mental health, emotional and psychological development, family and relationships, work, and physical health. Sexual violence is sometimes the identifiable trigger point leading to addiction, violent relationships, professional sex working and homelessness. SARSAS helps victim-survivors aged 13+ improve their wellbeing and ability to function, reduce trauma symptoms, and reduce the risk of repeat victimisation.

Regular evaluation also enables us to assess the impact of our programmes. Our latest sample of 250 clients across all our services in 2023/24 revealed the following positive change:

- 79% showed improved well-being: reporting improved emotional and mental health and self-care
- 97% showed reduction in symptoms: fewer flashbacks, reduced self-blame, fear and trauma
- 97% could function better: reporting improved functionality at home, in work and social life, and in personal and family relationships
- 81% had reduced risk: improved personal safety through increased awareness and ability to better risk assess situations (this outcome can be lower as not everyone presents with risk at the outset).

Through education and campaigning, SARSAS aims to raise public awareness of the reality and impact of rape and sexual violence and ensures victim-survivors are informed of the support services available.

SARSAS recognises the intersectional and unique factors of every victim-survivor's experience. Our services are accessible and include specialist services targeted at, and designed for, all communities. This has included community-based and specialist services for global majority communities, refugees, LGBTQ+ clients and people with Learning Disabilities and Autism. We ensure victim-survivors' voices inform and shape our service delivery.

It is estimated one in 18 men and one in four women will experience sexual violence in their lifetime (ONS 2023)¹. This equates to 798,000 women who are

¹

<https://www.ons.gov.uk/peoplepopulationandcommunity/crimeandjustice/datasets/sexualoffencesprevalenceandvictimcharacteristicsenglandandwales>

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raped or sexually assaulted every year (ONS 2023)². It is estimated that the total economic and social cost of one rape is £39,360, totalling an annual cost of £4.8 billion (Home Office 2018)³. These figures demonstrate the impact on health services (physical and emotional support), lost employment (an average of 137.7 hours per victim) and criminal justice costs.

SARSAS is the lead agency of the Avon and Somerset Sexual Violence Consortium. Additionally, and crucially, we work alongside a wide network of frontline health, social, housing and educational services providing a joined-up and holistic approach to support. It is in this way that SARSAS's value and impact is far-reaching and affects multiple stakeholders.

All our charitable activities are undertaken to further our charitable purposes for the public benefit.

Achievements and performance

SARSAS has delivered high quality, specialised, and, at times, life-saving support to victim-survivors of sexual violence.

Projects and service developments

SARSAS continues to provide the following core services across the Avon and Somerset area. Most of our services are face-to-face delivery, but we have retained some remote facility (approximately 30%) for those clients who find this more accessible.

- Referrals and assessments

Our demand for services continues to be high. In the year to 31st March 2024, we received 1,382 referrals for support (2023: 1,575). Whilst this figure is marginally lower than last year, we are seeing an increase in the complexity of needs of those we support. This has included an increase in mental and physical health needs, for example increased suicidal ideation, long term physical health conditions, complex mental health diagnoses, eating disorders and high anxiety and increased levels of depression. Many clients are also presenting with additional external complicating factors, often linked to the cost of living, for example housing and debt.

²

<https://www.ons.gov.uk/peoplepopulationandcommunity/crimeandjustice/bulletins/sexualoffencesinenglandandwalesoverview/march2022>

³ [The economic and social costs of crime \(publishing.service.gov.uk\)](https://publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/100000/the-economic-and-social-costs-of-crime)

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Our Pathway Navigator Service provides comprehensive and collaborative triage, assessment, and signposting for new clients. We delivered 706 assessments this year.

- Helpline services

We provide direct access emotional support through our telephone helpline, e-Support and Live Chat facilities that run five days a week. Additionally, we offer an Emotional Support Call Service for particularly vulnerable clients on our waiting list. We provide a call back service with interpreters for callers who do not have English as a first language.

Collectively, in the year to 31st March 2024, these services received 3,381 contacts, totalling 937 hours of support. This included 1,622 calls to our helpline, 669 e-Support contacts, 687 Live Chats, 349 emotional support calls and 54 translated calls.

- Specialist support work

Specialist support work provides emotional, practical and advocacy support for victim-survivors who have complex needs. This includes specialist support for clients with Learning Disabilities and Autism. In the year ended 31st March 2024, we supported 145 specialist support work clients through 796 structured one-to-one sessions.

- Counselling

Specialist one-to-one counselling is delivered by qualified and experienced trauma counsellors. In the year to 31st March 2024, we supported 417 clients through 4,044 sessions. Additionally, we supported 58 clients through group therapy.

- Groups

Group work continues to be a core and crucial service, offering clients the powerful benefit of healing alongside other survivors. We have facilitated 13 groups this year. Our group work focus has been peer survivor led groups and groups based within communities that face additional barriers to support, and as such may otherwise be underrepresented. Groups incorporate psychoeducational and holistic/self-care approaches. For example, we have facilitated a walking wellness group for women of colour, peer led support groups (including a group for trans, non-binary and intersex clients), psychoeducational trauma focused groups and creative survivor led sessions.

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- Waiting Well Strategy

Our service waiting times are much longer than we would like and are a reflection of the ever increasing demand for our services. In response we have developed a comprehensive 'waiting well' strategy which comprises the following elements

- 'Getting Started' This is 4-week online group that is offered to all clients that refer into our services and is accessible within 6 weeks of initial contact. Any clients who are on a waiting list but referred before these sessions were available have also been offered a space. The course is facilitated by two specialist support workers and can accommodate up to 20 participants per group. The focus of the program is to support individuals in understanding how trauma impacts their daily lives and offers accessible tools to reduce these symptoms. The sessions take a psycho-educational and holistic approach, focusing on tangible ways to improve mental health, safety and stabilisation skills. We are in the process of recording these sessions as a stand-alone tool that will be available via a link on our website.
- Helpline and Emotional Support Calls Our helpline services (telephone, live chat and email) are available five days a week. In addition, we run an 'emotional support call' service. Clients, identified at assessment as benefiting from additional emotional support whilst waiting, are offered up to four scheduled emotional support calls from our helpline, each lasting up to 40 minutes. A large proportion of these clients have then felt confident to access our helpline services independently.
- Self-help guides and tools We have a variety of self-help guides available via our website, including easy read and translated versions and a free online trauma and self-care course.

- Pathfinder project

This project, funded by NHS England, and managed by the Avon and Somerset Sexual Violence Alliance, aims to transform the health and community services for adult victim-survivors of rape and sexual abuse.

- Sibling sexual abuse project

Building on the Home Office funded project that ended 31st March 2022, this project aims to create systems change that will empower victim-survivors of sibling sexual abuse to have a voice, build communities of support, and access the specialist help they need.

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- UpFront Survivors project

UpFront Survivors is funded through the Support for Victims and Survivors of Child Sexual Abuse (SVSCSA) Fund 2022/25 from the Home Office and is developed and delivered in partnership with Coventry University, The Green House and Viv Gordon Company.

The aim of the project is to support the child sexual abuse survivor community to lead cultural change through creating visibly survivor-led community spaces. The project plans to achieve these aims by creating enhanced survivor leadership, creating visible survivor communities and providing support and outlets to survivors of child sexual abuse.

- Website and social media

Our website has improved access and inclusivity leading to increased engagement. It also includes our Survivor Pathway Platform which gives clients and professionals clear pathways to support across the Southwest.

Our social media platform promotes self-care, awareness, education, and campaigning.

- Training

We have continued to develop an extended training arm. Training and workshops on a variety of topics including consent, understanding sexual violence, responding to disclosures and sexual harassment in the workplace have been delivered to a wide range of audiences such as schools, colleges and universities, counsellors and professionals, and workplaces.

Partnership working

SARSAS continues to believe in and champion partnership working. As the leading agency in the Avon and Somerset Sexual Violence Consortium, and through the Keeping Bristol Safer Partnership, we work with our partners to deliver service, share best practice, and develop innovative approaches to support.

Our community-based services this year have incorporated partnership working with Refugee Women of Bristol, Nilaari, DHI (drug and alcohol services), and the Nelson Trust (criminal justice and probation support). We are the lead facilitator of the Learning Disabilities Sexual Violence Network.

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Through the Phoenix Project we work closely with Barnardo's providing specialist and holistic support to young people who have experienced sexual violence across Somerset.

Funding

Funding from Avon and Somerset Police and Crime Commissioner, the Home Office, the Ministry of Justice, NHS Bristol, North Somerset & South Gloucestershire (BNSSG) and NHS England South West continues to make up 88% (2023: 85%) of the grant funding in the year.

Several new grants started in the year, including:

- An additional grant from Avon and Somerset Police and Crime Commissioner was secured.
- Garfield Weston Foundation awarded a one-year grant towards our community and support work service.
- A grant valued at £1,193,923 covering the period 1st August 2023 to 31st March 2025, was awarded by the Ministry of Justice as part of the formal recommissioning process.
- A six-year grant with NHS England South West, with a base annual value of £657,433 started on 1st April 2023.
- A further grant was awarded by The Three Guineas Trust to continue to support our specialist support service for autistic victim-survivors and those with learning disabilities.

Workforce development

During the year, the Senior Leadership Team was made up of the CEO, Head of People and Finance, and Head of Services.

On 22nd March 2024, our CEO, Claire Bloor, left the organisation after six years in the role. We thank Claire for the incredible contribution she has made to SARSAS and to the lives of the victim-survivors we serve. We wish Claire the very best for her future endeavours.

Lorri Weaving, Head of Services, has been appointed to the role of Interim CEO for a 12-month period with Ruth Arnold being appointed as Interim Head of Services.

The Management Team continues to support the Senior Leadership Team with day-to-day operations of the organisation. In the year, the team was made up of

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the Counselling Manager, Support Services Manager, Volunteer and Pathway Manager, Communications Manager, Finance Manager and Office Manager.

In the year to 31st March 2024, we have bid farewell to several members of the team who have moved on to new ventures, with wish them the absolute best for their futures. We also welcomed new people to the team.

Volunteers continue to be a valuable and crucial part of SARSAS. We have engaged 27 active volunteers this year. Volunteers primarily support our helpline but have also supported our communications team. We are keen to expand our volunteer engagement across all our services.

We want to extend our thanks and gratitude to all the staff and volunteers who have shown such commitment and dedication in ensuring that we continue to provide consistent and high-quality service to our clients.

Campaigning

SARSAS continues to work to raise awareness and challenge misconceptions about sexual violence and abuse.

Financial review

Financial summary

Income in the year totalled £3,041,133 (2023: £2,664,845) of which £2,843,66 (2023: £2,464,976) came from grant funding from several different bodies (see note 4 to the financial statements). These funds were used to provide a range of services – including counselling, helpline services, support services and training – to relieve the trauma and distress of those who have experienced sexual violence.

Expenditure in the year totalled £3,086,286 (2023: £2,508,454) of which £2,943,681 (2023: £2,324,109) related to charitable activities. Of this amount spent on charitable activities, the most sizeable is on staff costs which totalled £1,230,849 (2023: £1,176,512).

An investment is held with Investec Wealth and Investment with the purpose of securing funds and trying to achieve higher returns. The investment is low-to-medium risk and is spread between fixed interest, equities, property, alternative assets and cash. Investment income of £5,119 (2023: £4,050) was earned in the year and the investment value has increased by £3,495 (2023: decrease by £15,337).

Total funds as at 31st March 2024 were £496,877 (2023: £538,535) of which £358,111 (2023: £449,372) was unrestricted and £138,766 (2023: £89,163) was

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restricted and unavailable for the general purposes of the charity. Of the unrestricted funds £58,717 has been designated (2023: £95,972).

Investment policy

The Board of Trustees has responsibility for the purchase, sale, assignment, transfer and management of all investments. Investments are defined to include, but are not limited to, any monetary or negotiable asset or property right held by the charity.

In the management of SARSAS' investments, consideration will be given to the requirements of the charity for liquidity, diversification and safety of principal, yield, maturity, quality and capability of investment management, with the primary emphasis being on safety.

The overall objective of the investment policy is to invest the charity's available funds in such a manner as to earn as high a level of return as can reasonably be achieved within the framework of the policy and consistent with the primary objective of the safety and preservation of capital.

Wherever possible, the Board of Trustees also takes social, environmental and ethical considerations into account in its investment decisions.

Reserves policy

The level of income retained in reserves is based on a realistic assessment of contractual obligations to staff (i.e., maternity, sickness and redundancy pay), running cost contingencies, winding up and dilapidation costs, risk management and any unanticipated reductions in income.

During the year, the Trustees reviewed the organisation's reserves policy. Based on Charity Commission guidance, the Trustees have reassessed the policy and revised it taking a risk-based approach. The revised policy requires unrestricted reserves of closure costs plus working capital of £250,000 to be held.

Due to the nature of SARSAS's work, particularly with our vulnerable clients, it is vital that counselling and support are completed for each client in a sensitive and timely manner. Therefore, the working capital figure considers the cost involved in prioritising the safe ending of the counselling and support work being actively provided by the organisation. Any clients on our waiting list will be contacted and signposted to other services.

We recognise that any reserves held as cash at bank over £85,000 are at risk and will not be guaranteed by the Government should there be a collapse of the financial system. Bank balances are reviewed by the Board of Trustees on a

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quarterly basis as part of the management accounts process. Where the balance of a bank account exceeds £85,000 the Board of Trustees review and, where appropriate, take action to mitigate the financial risk.

Fundraising approach

Donors to SARSAS can be assured that we comply with the regulatory standards for fundraising. We are registered with the Fundraising Regulator and are committed to the Fundraising Promise and adherence to the Code of Fundraising Practice.

Our fundraising effort mainly involves encouraging donations and gifts from individuals, campaigns such as the Big Give, supporting individuals in sponsorship events and corporate charity of the year nominations.

During the year, we did not use third-party suppliers for the purposes of raising funds.

Our website outlines our complaints policy for the public and clearly explains how an individual can complain. We received no complaints relating to fundraising in the financial year (2023: Nil).

We acknowledge all complaints within five days and respond in full within 20 days. Complaints are dealt with in-line with our Ethical Fundraising Policy. The most serious complaints are escalated to CEO or Chair of the Board of Trustees.

Our Fundraising and Vulnerable People policy is available on request. In addition to our policy, we have an operating procedure to protect vulnerable people.

Statement on going concern

After reviewing the charity's forecasts and projections and its reserves, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

The main risk to the organisation's ability to continue as a going concern is the loss of significant funding. To mitigate this risk, the organisation has implemented a fundraising plan which aims to increase its work with a wide range of funding bodies and diversifies the portfolio of funders.

SARSAS has already secured 80% of forecast income for the 2024/25 financial year.

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Focused fundraising activity continues to raise funds from statutory and trusts and foundation grants. Whilst the fundraising landscape is more challenging than in the COVID-19 pandemic years, funders continue to be receptive to the applications made and therefore there is confidence that funding will be secured accordingly.

SARSAS's structure was designed to accommodate the periods of expansion and contraction that many charities experience over their life cycle. Whilst the strategy is to maintain or grow the levels of service delivery in response to growing demand and waiting lists, were contraction to be required, this can be implemented in such a way that service delivery on secured grants would not be adversely affected, and unrestricted reserves are sufficient to cover any associated costs.

Structure, governance and management

Governing document

SARSAS is a private company limited by guarantee governed by its Memorandum and Articles of Association dated 29th October 2008. It is a charity registered with the Charity Commission.

Anyone aged over 18 years of age can become a member of the Company and there are currently 32 members (2022: 39), each of whom agrees to contribute £10 in the event of the charity winding up.

Appointment of Trustees

Trustees are elected by members of the charity or co-opted and elected at General Meetings.

Where applicable, the volunteer representative is a full trustee but must declare a conflict of interest where there are disclosures that relate to her line management in her capacity as a volunteer. She is co-opted through election by her peers then elected by members at a General Meeting. Currently, there is no volunteer representative, however the Board of Trustees is looking to fill this position.

Trustee induction and training

All new Trustees receive an induction into the work of the charity as well as an introduction into the role of a trustee and its responsibilities. The induction process for new Trustees also includes training and development days.

Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

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Organisation

The Board of Trustees, which cannot have less than three or more than twelve members, administers the charity. The Board of Trustees normally meets quarterly. In addition, the Board operates two sub committees being the Finance, Risk and HR Sub Committee and the Strategy Sub Committee both of which meet regularly.

A Chief Executive Officer (CEO) is appointed by the Trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the CEO has delegated authority, within terms of delegation approved by the Trustees, for operational matters including finance, employment and service delivery related activities.

Related parties and co-operation with other organisations

None of the Trustees receive remuneration or other benefit for their work with the charity. Any connection between a trustee or senior manager and a potential employee, supplier or service provider must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party.

As part of the recruitment process all Trustees complete a Conflict-of-Interest statements. At each Board meeting, all Trustees must declare any changes to their conflicts of interest.

See note 23 of the financial statements for further information about related party transactions.

SARSAS is the lead agency of the Avon and Somerset Sexual Violence Consortium and, throughout the year, worked closely The Green House, Womankind, Southmead Project, Kinergy and Safe Link to deliver high quality services to victim-survivors.

Pay policy for senior staff

The pay of the senior staff is reviewed annually, along with that of all employees, and normally increased in accordance with inflation and annual earnings.

Pay benchmarking is conducted as required or as part of the recruitment of new posts through internet searching for similar posts, use of relevant sector benchmarking data and discussion with partner agencies delivering sexual violence services across the country in the Rape Crisis network.

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Risk management

The Trustees hold a Risk Register documenting the major risks facing the charity along with mitigating actions. This is reviewed on a regular basis by both the Finance, Risk and HR Sub Committee and the Board of Trustees.

The following are considered by the Board of Trustees to be the top five risks to the organisation where there is a medium-to-high probability of them occurring and, if this were to happen, there would be a significant impact on the organisation:

- *SARSAS is not in a sustainable financial position due to lack of grant funding, insufficient reserves, inadequate cashflow or low levels of fundraising*

SARSAS has a robust financial planning, budgeting and reporting mechanism in place. This includes detailed budgeting, review and monitoring of the reserves policy and level of reserves, cashflow forecasting and monitoring, and assessment of actual performance against the fundraising plan.

The Finance, Risk and HR Sub Committee considers and monitors the financial risk of the organisation and reports accordingly to the Board of Trustees.

- *IT systems are not fit for purpose and data security is compromised*

Significant investment into the IT systems used by the organisation is ongoing. Appropriate disaster recovery plans and procedures are in place. External experts are contracted to review and maintain data security and system capability. An external specialist General Data Protection Regulation (GDPR) consultant and Data Protection Officer (DPO) is in place.

- *The number of Trustees falls to a level that is insufficient to effectively govern the organisation*

Additional Trustees have been appointed in the year and a further Trustee recruitment process is currently being undertaken to ensure the number of Trustees on the Board does not fall to an insufficient level. This recruitment process is not only focusing on reaching the required numbers but also ensuring SARSAS has a diverse and skilled Board of Trustees.

- *SARSAS does not work effectively with its partners*

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Service level agreements and contracts are in place with all partners which include clear responsibilities and deliverables. All the Key Performance Indicators (KPIs) are monitored closely and discussed with all partners at regular review meetings.

- *Staffing levels are not appropriately maintained due to a combination of loss of key staff, high staff turnover and inability to recruit in a timely and effective manner*

SARSAS has a comprehensive HR policy framework and development plans in place. All key management positions are currently filled. Key personnel have an extended notice period which would allow sufficient time for recruitment.

With two refurbished offices in Bristol and Taunton, SARSAS provides a comfortable and pleasant working environment for staff. The hybrid working model allows staff to work flexibly as suitable for their role.

Safeguarding statement

SARSAS is committed to safeguarding and promoting the welfare of children, young people and adults with care and support needs who use its services. The welfare of all children is paramount, and safeguarding is everyone's business⁴. The SARSAS safeguarding policy is in line with the Children Act 1989 and 2004. Section 17 and 47 of the 1989 Act imposed a positive duty to safeguard and promote the welfare of children.

Safeguarding is a specific activity that is undertaken to protect specific children and adults with care and support needs who are suffering, or are at risk of suffering, harm. All children have the right to protection regardless of gender, ethnicity, disability, sexuality, or beliefs.

All agencies have a statutory responsibility to safeguard children.

Our 'Adults at Risk Safeguarding Policy' and 'Child Safeguarding Policy' document sets out SARSAS's overall approach to protecting children and vulnerable adults from abuse. Policies are supported by detailed procedures which explain how this policy is to be carried out by Team Members.

Everyone that SARSAS works with will be informed of our policy statements as part of an explanation of the limits of confidentiality. A copy of this policy and procedure is made available as appropriate and is also available on our website.

⁴ <https://www.nspcc.org.uk/keeping-children-safe/reporting-abuse/dedicated-helplines/>

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Plans for future periods

Long waiting lists remain our biggest challenge as demand for our service continues to exceed our service delivery capacity. We will continue to explore meaningful ways to support people whilst they are waiting, building on the strategies we have put into place this year.

Our Pathfinder work will take a wider systems approach to sexual violence across the region, ensuring pathways are simple and accessible for all, whilst retaining client choice and autonomy.

This year we are excited to launch a new drop in and reach out service. This will be a weekly service alternating between our office space and community reach out sessions. This service will provide a mixture of advocacy, community support and signposting. It will include surgery sessions hosted by partners with expertise in such areas as debt, housing and health.

We will continue to develop our community partnership work to ensure our services are inclusive and accessible. This will include services for the LGBTQ+ community, global majority communities and older women. Our specialist services for people with learning disabilities and autism will continue to be a priority. We are also committed to ensuring the voice of our victim-survivor continues to inform and shape our service delivery and this will be a particular focus in the coming year.

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Trustees' responsibilities in relation to the financial statements

The Trustees (who are also directors for the purposes of Company law) are responsible for preparing a Trustees' annual report and 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 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 for that period. In preparing the 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
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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Statement as to disclosure to our Auditor

The Trustees confirm that, so far as they are aware at the time of approving the Trustees' annual report, there is no relevant information of which the charity's Auditor is unaware. They have taken all the steps that they ought to have taken as Trustees in order to make themselves aware of any relevant information and to establish that the charity's Auditor is aware of that information.

By order of the Board of Trustees

Rachel Notley

Rachel Notley

Date: 2/8/2024

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Independent Auditor's Report for the year ending 31 March 2024

Opinion

We have audited the financial statements of Somerset and Avon Rape and Sexual Abuse Support (the 'charitable company') for the year ended 31 March 2024 which comprise the statement of financial activities, balance sheet, statement of cash flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including 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 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.

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 charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were 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.

**Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2024**

Independent Auditor's Report for the year ending 31 March 2024

Other information

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

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

We have nothing to report in this regard.

Opinion 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, which includes the Directors' Report prepared for the purposes of company law for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report included within the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors Report included in the Trustees' Report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations necessary for the purposes of our audit.

**Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2024**

Independent Auditor's Report for the year ending 31 March 2024

Responsibilities of the trustees

As explained more fully in the Trustees' Responsibilities Statement set out in the Trustees' Report, the trustees (who are also the directors of the charitable company 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 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 charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations.

We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of the legal and regulatory frameworks applicable to the charity financial statements or that had a fundamental effect on the operations of the charity. We determined that the most significant laws and regulations included United Kingdom Generally Accepted Accounting Practice and Companies Act 2006.
- We understood how the charity is complying with those legal and regulatory frameworks by making inquiries of management, and those responsible for legal and compliance procedures.

**Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2024**

Independent Auditor's Report for the year ending 31 March 2024

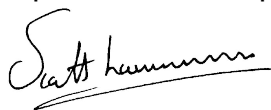
- We assessed the susceptibility of the charity's financial statements to material misstatement including how fraud might occur. Audit procedures performed by the engagement team included:
 - identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud;
 - understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process;
 - challenging assumptions and judgements made by management in its significant accounting estimates; and
 - identifying and testing journal entries, in particular any journal entries with unusual characteristics.

Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with ISAs (UK).

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. This description forms part of our auditor's report.

Use of our report

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



**Scott Lawrence FCA
(Senior Statutory Auditor)**

For and on behalf of:

Hazlewoods LLP
Chartered Accountants and Statutory Auditors
Staverton Court
Staverton
Cheltenham
GL51 0UX

Date: 02.08.2024

**Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2024**

**Statement of financial activities (Income and expenditure account)
for the year ended 31 March 2024**

	Notes	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
		£	£	£	£
Income & endowments from:					
Donations & legacies	3	33,059	26,653	59,712	171,168
Charitable activities	4	-	2,843,666	2,843,666	2,464,976
Other trading activities	5	132,636	-	132,636	24,651
Investments	6	5,119	-	5,119	4,050
		<u>170,814</u>	<u>2,870,319</u>	<u>3,041,133</u>	<u>2,664,845</u>
Expenditure on:					
Raising funds	7	(52,895)	(88,978)	(141,873)	(119,141)
Charitable activities	8	<u>(212,678)</u>	<u>(2,731,736)</u>	<u>(2,944,414)</u>	<u>(2,331,173)</u>
		<u>(265,573)</u>	<u>(2,820,714)</u>	<u>(3,086,287)</u>	<u>(2,450,314)</u>
Net gains/(losses) on investments	15	3,495	-	3,495	(15,337)
Net income		<u>(91,264)</u>	<u>49,605</u>	<u>(41,659)</u>	<u>199,194</u>
Extraordinary items	9	-	-	-	(58,140)
Transfers between funds	20	-	-	-	-
Net movement in funds		<u>(91,264)</u>	<u>49,605</u>	<u>(41,659)</u>	<u>141,054</u>
Reconciliation in funds					
Total funds brought forward		449,372	89,163	538,535	397,481
Total funds carried forward	20	<u>358,108</u>	<u>138,768</u>	<u>496,876</u>	<u>538,535</u>

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

The notes on pages 28 to 49 form part of these financial statements.

Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2024

Balance sheet as at 31 March 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	14	93,983	99,844
Investments	15	169,449	165,954
Total fixed assets		<u>263,432</u>	<u>265,798</u>
Non-current assets			
Debtors due in over 1 year	16	4,950	-
Current assets			
Debtors	16	315,039	374,441
Cash at bank and in hand		508,308	416,583
Total current assets		<u>823,347</u>	<u>791,024</u>
Liabilities			
Creditors: amounts falling due within one year	17	(594,853)	(518,287)
Net current assets		<u>228,494</u>	<u>272,737</u>
Net assets		<u>496,876</u>	<u>538,535</u>
The funds of the charity			
Unrestricted funds	20	358,108	449,372
Restricted income funds	20	138,768	89,163
Total charity funds		<u>496,876</u>	<u>538,535</u>

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

Approved by the Trustees on 2/8/2024 and signed on their behalf by:

Rachel Notley

Rachel Notley, Trustee

Registered Company Number: 6738639

The notes on pages 28 to 49 form part of these financial statements.

Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2024

Statement of cash flows for the year ended 31 March 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Net cash provided by operating activities	22	110,493	(118,312)
		<u>110,493</u>	<u>(118,312)</u>
Cash flows from investing activities			
Dividends and interest from investments		5,119	4,050
Purchase of property, plant and equipment		(23,887)	(52,769)
Loss on disposal of fixed assets		-	647
		<u>(18,768)</u>	<u>(48,072)</u>
Change in cash and cash equivalents in the reporting period		91,725	(166,384)
Cash and cash equivalents at the beginning of the reporting period		<u>416,583</u>	<u>582,967</u>
Cash and cash equivalents at the end of the reporting period		<u>508,308</u>	<u>416,583</u>

The charity has no debt and therefore no analysis of net debt is presented.

**Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2024**

Notes to the financial statements for the year ended 31 March 2024

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

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 (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Somerset and Avon Rape and Sexual Abuse Support meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Preparation of the accounts on a going concern basis

The charity reported a cash outflow of £91,725 (2023: cash inflow of £166,384) for the year. Closing reserves as at 31 March 2024 were £491,927 (2023: £538,535), of which £358,108 (2023: £449,372) were unrestricted.

The Trustees have reviewed the circumstances of the charity and consider that adequate resources continue to be available to fund the activities of the organisation for the foreseeable future. The Trustees are therefore of the view that the charity is a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

**Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2024**

1. Accounting policies (continued)

c) Income (continued)

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met (see note 18).

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

In accordance with the Charities SORP (FRS 102) the general volunteer time is not recognised in the financial statements. Refer to the Trustees' annual report for more information about their contribution.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Restricted funds are amounts which the funder has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure and irrecoverable VAT

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

Expenditure is classified under the following activity headings:

- Costs of raising funds and their associated support costs.

Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2024

1. Accounting policies (continued)

g) Expenditure and irrecoverable VAT (continued)

- Expenditure on charitable activities includes the costs associated with the provision of services to service users along with the production of materials and educational activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.,

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charitable activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities as appropriate.

i) Operating leases

The charity classifies the lease of printing equipment as operating leases; the title to the equipment remains with the lessor and the equipment is replaced every 3 years whilst the economic life of such equipment is normally 4 years. Rental charges are charged on a straight-line basis over the term of the lease.

j) Tangible fixed assets

Individual fixed assets costing £300 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight-line basis as follows:

Asset Category	Method
Fixtures and Fittings	3-6 years straight line
Computers and equipment	4 years straight line

No depreciation is charged in the year of purchase.

**Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2024**

1. Accounting policies (continued)

k) Debtors

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

l) Cash at bank and in hand

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

m) Creditors and provisions

Creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Investments

Investments listed on a recognised stock exchange are stated at mid-market value in the Balance Sheet. All movements in value arising from changes and revaluations are included in the Statement of Financial Activities.

o) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

p) Pensions

As part of an employee's benefit package, the charity makes an employer contribution into a personal pension scheme of each employee's choosing. Employees are automatically enrolled into the National Employment Savings Trust (NEST) unless they choose to opt into a different pension scheme of their choosing.

q) Critical accounting estimates and areas of judgement

Preparation of the financial statement requires management to make judgements and estimates. The Trustees consider that there are no material judgements in applying accounting policies or key sources of estimation uncertainty.

**Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2024**

2. Legal status of the Charity

The charity is a private company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

The total number of members at 31 March 2024 was 43 (2023: 32). Any Trustees who are members of the charity are only entitled to voting rights; those Trustees have no beneficial interest in the charity.

3. Income from donations and legacies

	2024	2023
	£	£
Donations	<u>59,712</u>	<u>171,168</u>

The income from donations and legacies was £59,712 (2023: £171,168) of which £33,059 (2023: £132,168) was unrestricted and £26,653 (2023: £39,000) was restricted.

The Charity also benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS102 and the Charities SORP (FRS102), the economic contribution of general volunteers is not recognised in the accounts.

**Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2024**

4. Income from Charitable activities

	2024	2023
	£	£
Albert Gubay Charitable Foundation	21,211	19,875
Avon & Somerset OPCC	84,732	92,261
Bailey Thomas Charitable Trust	-	1,500
Barnardo's	46,871	49,494
Bath Women's Fund	4,234	10,766
Bristol City Council	-	164,000
David Family Foundation	-	1,306
Developing Health & Independence (DHI)	3,679	3,679
Garfield Weston Foundation	20,833	-
Home Office	248,506	122,193
Lloyds Bank Foundation	-	4,087
Merchant Venturers	4,755	-
Ministry of Justice – Bristol	71,411	212,704
Ministry of Justice – Taunton	71,411	212,704
Ministry of Justice - RASAF	477,569	-
NHS Bristol, North Somerset and South Gloucestershire (BNSSG) CCG	87,700	1,103,408
NHS England South West	1,229,863	-
NHS Bristol, North Somerset and South Gloucestershire (BNSSG) ICB	30,000	-
NHS England - Pathfinder	129,083	116,166
Norman Family Charitable Trust	1,163	744
North Somerset Council	22,500	7,500
Quartet Community Foundation	10,000	10,000
Rape Crisis England & Wales	871	871
ROSA	6,776	-
Schroder Charity Trust	2,250	-
Somerset Community Foundation	25,418	24,518
Somerset County Council	10,886	54,978
Somerset Equality Innovation Grant	-	5,000
SPARK Somerset Open Mental Health	19,442	3,217
Sir Halley Stewart Trust	30,000	10,000
Swindon Public Health	4,801	-
Taunton Women's Aid	17,500	2,500
The Brook Trust	34,000	34,000
The Clothesworkers' Foundation	(1,435)	3,158
The Edward Gostling Foundation	-	1,333
The Green House	-	22,000
The Henry Smith Charity	39,906	70,969
The National Lottery Community Fund	912	4,477
The Nisbet Trust	-	15,000
The Rayne Foundation	15,000	3,750
The Screwfix Foundation	1,818	1,818
The Three Guineas Trust	70,000	70,000
Westfield Health	-	5,000
Total income from charitable activities	2,843,666	2,464,976

Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2024

4. Income from Charitable activities (continued)

The income from charitable activities was £2,843,666 (2023: £2,464,976) of which £Nil (2023: £Nil) was unrestricted and £2,843,666 (2023: £2,464,976) was restricted. Details of restricted funds are set out in Note 21 to these financial statements.

5. Income from other trading activities

	2024 £	2023 £
Provision of training courses	131,356	16,543
Sale of materials	-	22
Other	1,280	8,086
	<u>132,636</u>	<u>24,651</u>

Income from other trading activities was £132,636 (2023: £24,651), all of which was unrestricted.

6. Investment income

	2024 £	2023 £
Investment income	<u>5,119</u>	<u>4,050</u>

Investment income of £5,119 (2023: £4,050) is from investments held in the period and is wholly unrestricted. See note 15 to these financial statements for further details.

**Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2024**

7. Expenditure on raising funds

	Fundraising costs £	Support Costs £	2024 Total £	2023 Total £
Staff costs	56,849	24,125	80,974	61,823
Recruitment	1,451	616	2,067	549
Staff support and development	2,731	1,159	3,890	2,301
Travel and subsistence	1,438	610	2,048	739
Fundraising	5,108	-	5,108	3,220
Office running costs	8,844	3,753	12,597	8,856
Depreciation	1,289	547	1,836	739
Professional fees	31,875	1,444	33,319	40,554
AGM and governance	24	10	34	360
	<u>109,609</u>	<u>32,264</u>	<u>141,873</u>	<u>119,141</u>

In the year ended 31 March 2024, expenditure of £141,873 (2023: £119,141) was incurred on raising funds, of which £52,895 (2023: £nil) was unrestricted and £88,978 (2023: £119,141) was restricted.

10-20% of support costs have been allocated to fundraising activities in the current year (2023: 10-20%) based on salary allocation.

Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2024

8. Expenditure on charitable activities

	Charitable Activities £	Support Costs £	2024 Total £	2023 Total £
Staff costs	1,049,628	181,221	1,230,849	1,176,512
Recruitment	26,797	4,627	31,424	10,456
Staff support and development	50,418	8,705	59,123	43,789
Travel and subsistence	26,550	4,584	31,134	14,079
Volunteer & volunteer Counsellors costs	5,707	-	5,707	2,485
Contractors and counsellors	958,111	-	958,111	589,399
Other direct service costs	55,328	-	55,328	45,926
Project work	322,085	-	322,085	234,830
Office running costs	163,298	28,194	191,492	168,487
Depreciation	23,802	4,110	27,912	14,079
Bad debt write off	-	-	-	-
Professional fees	23,921	6,814	30,735	24,067
AGM and governance	438	76	514	7,064
	<u>2,706,083</u>	<u>238,331</u>	<u>2,944,414</u>	<u>2,331,173</u>

Expenditure on charitable activities was £2,944,414 (2023: £2,331,173) of which £212,678 (2023: £10,180) was unrestricted and £2,731,736 (2023: £2,320,993) was restricted.

9. Extraordinary items

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Staff costs	-	-	-	38,766
Professional fees	-	-	-	19,374
	<u>-</u>	<u>-</u>	<u>-</u>	<u>58,140</u>

Costs relate to an employee dispute which has now concluded.

Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2024

10. Net income for the year

Net income for the year is stated after charging:

	2024	2023
	£	£
Operating leases – equipment	3,979	4,111
Depreciation (note 14)	29,748	14,819
Auditor / Independent Examiner's remuneration:		
Auditors remuneration	9,900	7,600
Accountancy services	4,070	6,016
	<u> </u>	<u> </u>

11. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2024	2023
	£	£
Salaries and wages	1,167,515	1,153,580
Social security costs	88,802	81,115
Pension costs	55,505	42,406
	<u>1,311,822</u>	<u>1,277,101</u>

There were no redundancies made during the year.

One employees (2023: no employees) had employee benefits in excess of £60,000. Pension costs are allocated to funds in proportion to the related staffing costs incurred.

Key management personnel:

- Trustees
- Chief Executive Officer
- Head of Finance and Human Resources
- Head of Fundraising
- Head of Service Delivery

The total employee benefits of the key management personnel of the charity were £217,173 (2023: £169,312).

The Trustees were not paid and did not receive any other benefits from employment in the year (2023: £Nil). No trustees received payment for professional or other services supplied to the charity (2023: £Nil).

12. Staff numbers

The average headcount for the reporting period was 55 staff (2023: 51). The average number of full-time equivalent employees (including casual and part-time staff) during the year was 34 (2023: 33). The average number of full-time staff was 11 (2023: 8) and the average number of part-time staff was 44 (2023: 42) in the reporting period.

Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2024

13. Corporation tax

The charity is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1988 or Section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

14. Tangible fixed assets

	Fixtures and Fittings £	Computer and Office Equipment £	Total £
Cost:			
As at 1 April 2023	77,238	63,121	140,359
Additions	18,476	5,411	23,887
Disposals	-	-	-
As at 31 March 2024	95,714	68,532	164,246
Depreciation:			
As at 1 April 2023	22,662	17,853	40,515
Charge for the year	14,857	14,891	29,748
Disposals	-	-	-
At 31 March 2024	37,519	32,744	70,263
Net book value:			
As at 31 March 2023	54,576	45,268	99,844
At 31 March 2024	58,195	35,788	93,983

Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2024

15. Investments

	£
Value as at 1 April 2023	165,954
Revaluation	3,495
Value as at 31 March 2024	<u>169,449</u>

The charity has a portfolio investment of £150,000 with Investec Wealth & Investment. The investment was set up with a low-to-medium risk profile.

	2024 £	2023 £
UK government and corporate bonds	52,918	33,148
Overseas Government and Corporate Bonds	16,050	20,030
UK equities	19,597	18,196
International equities	41,038	41,323
UK property	10,926	10,108
Other investments	25,661	37,257
Cash or cash equivalents	3,101	5,892
	<u>169,291</u>	<u>165,954</u>
Accrued interest	158	-
	<u>169,449</u>	<u>165,954</u>

16. Debtors

	2024 £	2023 £
Debtors due in more than one year	4,950	-
Trade debtors	108,317	66,175
Other debtors	2,578	10,565
Prepayments and accrued income	204,144	297,701
	<u>319,989</u>	<u>374,441</u>

Somerset and Avon Rape and Sexual Abuse Support
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17. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	306,548	123,601
Short term compensated absences (holiday pay)	16,198	8,685
Accruals	99,141	92,187
Other creditors	32,400	23,015
Credit cards	8,110	3,621
Deferred income (see note 18)	132,456	267,178
	<u>594,853</u>	<u>518,287</u>

18. Deferred Income

Deferred income comprises income from charitable activities relating to future periods.

	£
Balance as at 1 April 2023	267,178
Amount released to income earned from charitable activities	(267,178)
Amount deferred in year	132,456
Balance as at 31 March 2024 (see note 17)	<u><u>132,456</u></u>

19. Financial commitments

As at 31 March 2024, the charity had annual commitments under non-cancellable operating leases as follows:

	2024	2023
	£	£
Within one year	45,631	39,298
Between one and five years	20,577	18,196
After five years	-	-
	<u><u>66,208</u></u>	<u><u>57,494</u></u>

20. Analysis of charitable funds

	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers / Net investment gains/(loses)	Balance at 31 March 2024
	£	£	£	£	£
Unrestricted funds					
Unrestricted funds	449,372	170,814	(265,573)	3,495	358,108

**Somerset and Avon Rape and Sexual Abuse Support
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20. Analysis of charitable funds (continued)

Restricted funds	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers / Net investment gains/(loses)	Balance at 31 March 2024
Donations - BIG GIVE	30,000	26,653	(30,000)	-	26,653
Albert Gubay Charitable Foundation	17,567	21,211	(21,212)	-	17,566
Avon & Somerset OPCC	-	84,732	(84,732)	-	-
Barnardo's	-	46,871	(46,871)	-	-
Bath Women's Fund	-	4,234	(4,234)	-	-
Developing Health & Independence (DHI)	-	3,679	(3,679)	-	-
Garfield Weston Foundation	-	20,833	(20,833)	-	-
Home office	-	248,506	(248,506)	-	-
Merchant Venturers	-	4,755	(4,755)	-	-
Ministry of Justice – Bristol	-	71,411	(71,411)	-	-
Ministry of Justice – Taunton	-	71,411	(71,411)	-	-
Ministry of Justice – RASAF	-	477,569	(477,569)	-	-
National Lottery	-	912	(912)	-	-
NHS BNSSG CCG	-	87,700	(87,700)	-	-
NHS BNSSG ICB	-	30,000	(30,000)	-	-
NHS England South West	-	1,229,863	(1,202,984)	-	26,879
NHS – Pathfinder	49,096	129,083	(110,509)	-	67,670
NHS – SV Therapies Mobilisation	(7,500)	-	7,500	-	-
Norman Family Charitable Trust	-	1,163	(1,163)	-	-
North Somerset Council	-	22,500	(22,500)	-	-
Quartet Community Foundation	-	10,000	(10,000)	-	-
Rape Crisis England & Wales	-	871	(871)	-	-
ROSA	-	6,776	(6,776)	-	-
Schroder Charity Trust	-	2,250	(2,250)	-	-
Sir Halley Stewart Trust	-	30,000	(30,000)	-	-
Somerset Community Foundation	-	25,418	(25,418)	-	-

**Somerset and Avon Rape and Sexual Abuse Support
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20. Analysis of charitable funds (continued)

Restricted funds	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers / Net investment gains/(loses)	Balance at 31 March 2024
Somerset County Council	-	10,886	(10,866)	-	-
SPARK Somerset	-				
Open Mental Health	-	19,442	(19,442)	-	-
Swindon Public Health	-	4,801	(4,801)	-	-
Taunton Women's Aid	-	17,500	(17,500)	-	-
The Brook Trust	-	34,000	(34,000)	-	-
The Clothworkers Foundation	-	(1,435)	1,435	-	-
The Henry Smith Charity	-	39,906	(39,906)	-	-
The Rayne Foundation	-	15,000	(15,000)	-	-
The Screwfix Foundation	-	1,818	(1,818)	-	-
The Three Guineas Trust	-	70,000	(70,000)	-	-
	<u>89,163</u>	<u>2,870,319</u>	<u>(2,820,713)</u>	<u>-</u>	<u>138,768</u>
Total charity funds	<u>538,535</u>	<u>3,041,133</u>	<u>(3,086,287)</u>	<u>3,495</u>	<u>496,876</u>

Name of restricted funds Description, nature and purpose of fund

Albert Gubay Charitable Foundation	Funding for a community groupwork project, working in partnership with social care agencies and community groups, to engage women who have been subject to sexual violence or coercion in specialist trauma-informed group support.
Avon and Somerset OPCC	Funding for the extension of support to women and girls in Avon and Somerset who have experienced rape or sexual abuse.
Barnardo's	Funding the Somerset Phoenix Project which is a specialist support service for children and young people aged 5-18 and their families in Somerset, who have been affected by childhood sexual abuse.
Bath Women's Fund	Funding to support the survivor voice work through the delivery of survivor-led groups for women who have experienced rape or sexual abuse.

**Somerset and Avon Rape and Sexual Abuse Support
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20. Analysis of charitable funds (continued)

Developing Health & Independence (DHI)	Funding to be used for the provision of counselling services for victim-survivors of recent rape and sexual abuse.
Garfield Weston Foundation	Funding for a support for people who have been subject to sexual violence in specialist trauma-informed group setting.
Home Office	Funding towards the UpFront Survivors Project which has been created to enhance survivor leadership, create visible survivor communities and provide creative support and outlets to survivors of child sexual abuse.
Merchant Venturers	Funding towards the provision of the Getting Started online course for victim-survivors of rape and sexual violence.
Ministry of Justice (Bristol)	Funding towards the provision of direct and front-line support to female victims of rape and sexual violence in Bristol.
Ministry of Justice (Taunton)	Funding towards the provision of direct and frontline support to female victims of rape and sexual violence within the Somerset and Avon region but outside of Bristol.
National Lottery Community Fund	Funding towards the refurbishment of the Bristol office and provision of group work for victim-survivors of rape and sexual abuse.
NHS England	Funding towards the provision of direct and front-line support to victim-survivors of rape and sexual violence.
NHS England	Funding a project, managed by the Avon and Somerset Sexual Violence Alliance, aiming to transform the health and community service for adult victim-survivors of rape and sexual abuse.
Norman Family Charitable Trust	Funding to provide a preventative educational programme for college students in Somerset, focused on sexual violence, consent and healthy relationships, explore through participatory workshops.
North Somerset Council	Funding for the development and provision of online workshops as part of the Safer Streets Violence Against Women and Girls project.

**Somerset and Avon Rape and Sexual Abuse Support
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20. Analysis of charitable funds (continued)

Quartet Community Foundation	Funding towards a specialist support service for women with learning disabilities and autism who have experienced rape and sexual abuse.
Rape Crisis England & Wales	Funding towards a specialist support service for women with learning disabilities and autism who have experienced rape and sexual abuse.
ROSA	Funding towards communications and campaign activities around rape and sexual violence.
Schroder Charity Trust	Funding for the provision of helpline services for victim-survivors of sexual violence.
Sir Halley Stewart Trust	Funding to support a project with the aim of creating systems change that will empower victim-survivors of sibling sexual abuse to have a voice, build communities of support and access the specialist help they need.
Somerset Community Foundation	Funding a variety of projects with the aim of supporting victim-survivors of rape and sexual abuse in Somerset.
Somerset County Council	Funding for the development and provision of training courses on a variety of sexual violence related topics in educational settings.
SPARK Somerset Open Mental Health	Funding for the extension of support to victim-survivors in Somerset who have experienced rape or sexual abuse.
Swindon Public Health	Funding for the development and maintenance of the Pause Play Stop website.
Taunton Women's Aid	Funding a variety of projects with the aim of supporting victim-survivors of rape and sexual abuse in Somerset.
The Brook Trust	Funding for the counselling service for victim-survivors who have experienced rape and sexual abuse.

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20. Analysis of charitable funds (continued)

The Clothworkers Foundation	Funding for the refurbishment of the new Taunton premises secured in January 2020.
The Henry Smith Charity	Funding for a specialist support and counselling service for women who have experienced rape and sexual abuse.
The Rayne Foundation	Funding to support a project with the aim of creating systems change that will empower victim-survivors of sibling sexual abuse to have a voice, build communities of support and access the specialist help they need.
The Screwfix Foundation	Funding for building and refurbishment works at the Taunton office.
The Three Guineas Trust	Funding towards a specialist support service for women with learning disabilities and autism who have experienced rape and sexual abuse.

Analysis of charitable funds – year ended 31 March 2023

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers / Net investment gains/(loses) £	Balance at 31 March 2023 £
Unrestricted funds					
Unrestricted funds	342,319	160,869	(38,479)	(15,337)	449,372

**Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2024**

20. Analysis of charitable funds (continued)

Restricted funds	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers / Net investment gains/(loses)	Balance at 31 March 2023
Donations - BIG GIVE	-	30,000	-	-	30,000
Donations - Natracare	-	9,000	(9,000)	-	-
Albert Gubay Charitable Foundation	-	19,875	(2,308)	-	17,567
Avon & Somerset OPCC	-	92,261	(92,261)	-	-
Bailey Thomas Charitable Trust	-	1,500	(1,500)	-	-
Barnardo's	-	49,494	(49,494)	-	-
Bath Women's Fund	-	10,766	(10,766)	-	-
Bristol City Council	-	164,000	(164,000)	-	-
David Family Foundation	-	1,306	(1,306)	-	-
Developing Health & Independence (DHI)	-	3,679	(3,679)	-	-
Home office	-	122,193	(122,193)	-	-
Lloyds Bank Foundation	-	4,087	(4,087)	-	-
Ministry of Justice – Bristol	-	212,704	(212,704)	-	-
Ministry of Justice – Taunton	-	212,704	(212,704)	-	-
NHS BNSSG CCG	20,643	1,103,408	(1,124,051)	-	-
NHS – Pathfinder	-	116,166	(67,070)	-	49,096
NHS – SV Therapies Mobilisation	-	-	(7,500)	-	(7,500)
Norman Family Charitable Trust	-	744	(744)	-	-
North Somerset Council	-	7,500	(7,500)	-	-
Quartet Community Foundation	-	10,000	(10,000)	-	-
Rape Crisis England & Wales	-	871	(871)	-	-
Sir Halley Stewart Trust	-	10,000	(10,000)	-	-
Somerset Community Foundation	-	24,518	(24,518)	-	-
Somerset County Council	4,055	54,978	(59,033)	-	-

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20. Analysis of charitable funds (continued)

Restricted funds	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers / Net investment gains/(loses)	Balance at 31 March 2023
Somerset Equality Innovation Grant	-	5,000	(5,000)	-	-
SPARK Somerset Open Mental Health	-	3,217	(3,217)	-	-
Taunton Women's Aid	-	2,500	(2,500)	-	-
The Brook Trust	-	34,000	(34,000)	-	-
The Clothworkers Foundation	-	3,158	(3,158)	-	-
The Edward Gostling Foundation	-	1,333	(1,333)	-	-
The Green House	-	22,000	(22,000)	-	-
The Henry Smith Charity	-	70,969	(70,969)	-	-
The National Lottery Community Fund	-	4,477	(4,477)	-	-
The Nisbet Trust	-	15,000	(15,000)	-	-
The Rayne Foundation	-	3,750	(3,750)	-	-
The Screwfix Foundation	-	1,818	(1,818)	-	-
The Three Guineas Trust	30,464	70,000	(100,464)	-	-
Westfield Health	-	5,000	(5,000)	-	-
	<u>55,162</u>	<u>2,503,976</u>	<u>(2,469,975)</u>	<u>-</u>	<u>89,163</u>
Total charity funds	<u><u>397,481</u></u>	<u><u>2,664,845</u></u>	<u><u>(2,508,454)</u></u>	<u><u>(15,337)</u></u>	<u><u>538,535</u></u>

21. Analysis of net assets between funds

	Unrestricted fund £	Restricted funds £	Total £
Tangible fixed assets	-	93,983	93,983
Investments	169,449	-	169,449
Cash and bank and in hand	188,659	319,649	508,308
Non-current assets	-	4,950	4,950
Current assets	-	315,039	315,039
Current liabilities	-	(594,853)	(594,853)
	<u><u>358,108</u></u>	<u><u>138,768</u></u>	<u><u>496,876</u></u>

Somerset and Avon Rape and Sexual Abuse Support
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Prior year comparative	Unrestricted fund £	Restricted funds £	Total £
Tangible fixed assets	-	99,844	99,844
Investments	165,954	-	165,954
Cash and bank and in hand	283,418	133,165	416,583
Current assets	-	374,441	374,441
Current liabilities	-	(518,287)	(518,287)
	<u>449,372</u>	<u>89,163</u>	<u>538,535</u>

22. Reconciliation of net income to net cash flow from operating activities

	2024 £	2023 £
Net income/(expenditure) for the reporting period	(41,659)	141,054
Adjustment for:		
Depreciation charges	29,748	14,818
Gains/(losses) on investments	(3,495)	15,337
Dividends and interest from investments	(5,119)	(4,050)
Decrease/(Increase) in debtors	54,452	(224,439)
Increase/(decrease) in creditors	76,566	(61,032)
Net cash used in operating activities	<u>110,493</u>	<u>(118,312)</u>

23. Related party transactions

There were no related party transactions in the financial year ended 31 March 2024 (2023: None).

There were no outstanding balances with related parties as at 31 March 2024 (2023: £Nil).

24. Capital commitments

At 31 March 2024, the organisation had £nil (2023: £Nil) capital commitments.

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25. Financial instruments

	2024	2023
	£	£
Financial assets		
Cash	508,308	416,583
Trade debtors	108,317	66,175
Other debtors	2,578	10,565
Debtors over 1 year	4,950	-
Total financial assets	<u>624,153</u>	<u>493,323</u>
	2024	2023
	£	£
Financial liabilities		
Credit cards	8,110	3,621
Trade creditors	306,548	123,601
Other creditors	32,400	23,015
Total financial liabilities	<u>347,058</u>	<u>150,237</u>

Accounts

Somerset and Avon Rape and Sexual Abuse Support

Board of Trustees Report and Financial Statements

For the Year Ended 31 March 2023

Registered Charity Number: 1126682

Registered Company Number: 6738639

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Reference and administration details

Registered name:	Somerset and Avon Rape and Sexual Abuse Support
Registered charity number:	1126682
Registered company number:	6738639
Registered address:	Somerset and Avon Rape and Sexual Abuse Support Royal Oak House Royal Oak Avenue Bristol BS1 4GB

Trustees

Trustees, who are also directors under Company law, who served during the year and up to the date of this report were as follows:

Sian Blackman		Appointed 2 nd December 2021
Charlotte Chappell		Appointed 2 nd December 2021
Rani Fernandez		Appointed 21 st January 2022
Catherine Graham		Appointed 7 th June 2018 Resigned 1 st December 2022
Caroline Green		Appointed 2 nd November 2017 Resigned 19 th October 2022
Rachel Johnson		Appointed 10 th September 2020
Amber Kibby		Appointed 2 nd December 2021 Resigned 31 st May 2023
Rachel Notley	Treasurer	Appointed 2 nd December 2021
Penny Walster	Chair	Appointed 2 nd November 2017

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Key management personnel

During the financial year to 31st March 2023, the key management personnel were:

Claire Bloor	Chief Executive Officer
Audrey Michel	Head of Fundraising
Emma Wallis	Head of People and Finance
Lorri Weaving	Head of Services

Bankers

Unity Trust Bank Nine Brindley Place Birmingham B1 2HB	Investec Wealth and Investment Beech House 61 Napier Street Sheffield S11 8HA
Triodos Bank Deanery Road Bristol BS1 5AS	

Auditor

Hazlewoods LLP
Chartered Accountants and Statutory Auditors
Staverton Court
Staverton
Cheltenham
GL51 0UX

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Trustees report for the year ended 31 March 2023

The Trustees present their report and audited financial statements for the year ended 31 March 2023.

The 'Reference and administration details' set out on page 1 and 2 form part of this report.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

Purpose and aims

The charity's purposes, as set out in the objects contained in the company's memorandum of association, are:

- To relieve the trauma and distress of women and girls who have experienced any form of sexual violence, however long ago, through the provision of services, support and information. The service will be provided by women for women and girls in Bristol and the adjacent areas.
- To educate the public about sexual violence and raise awareness of the impacts of rape and sexual abuse on the victim and wider society.

The aims of our charity are to support women and girls who have experienced sexual violence as well as to educate the public about sexual violence. Our aims fully reflect the purposes that the charity was set up to further.

In our business plan we also state that we recognise anyone, not just women and girls, can be victims of sexual violence at any time in their lives. We work in collaboration, and we promote an empowering culture both for our organisation's members and for anyone who uses our service.

Somerset and Avon Rape and Sexual Abuse Support
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Ensuring our work delivers our aims

We review our aims, objectives and activities each year. This review looks at what we have achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those people that we are set up to help. The review also helps to ensure that our aims, objectives and activities remain focused on our stated purposes. We consult with service users, staff, volunteers and external partners.

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'Public Benefit: Running a Charity (PB2)'.

The focus of our work

Our main objective for the year continued to be to relieve the trauma and distress of people who have experienced sexual violence.

To meet these objectives, and thus the needs of our multiple stakeholders, SARSAS did the following:

- Delivered high-quality support using evidence-based models of practice within a trauma informed framework through one-to-one counselling, group therapy, holistic and psychoeducational group work and specialist support.
- Provided helpline services including telephone helpline, e-Support and Live Chat. This is for all victim-survivors to use for enquiry, anonymous adhoc or ongoing support, safe disclosure, signposting and safety planning.
- Worked in partnership with agencies across Avon and Somerset for the benefit of all victim-survivors to ensure our support is joined up, holistic and safe.
- Raised awareness within the public of services available through social media, website and the Survivors Pathway resource.
- Provided training for professionals working in domestic/sexual violence, social care, education, criminal justice and related sectors and workshops in schools, colleges and communities around consent and healthy relationships.
- Raised awareness of the wider issues and misconceptions surrounding sexual violence, including empowering victim-survivors to join that movement.

How our activities deliver public benefit

SARSAS recognises that the impact of sexual violence can affect victim-survivors' mental health, emotional and psychological development, family and relationships, work, and physical health. Sexual violence is sometimes the identifiable trigger point leading to addiction, violent relationships, professional sex working and homelessness. SARSAS helps victim-survivors aged 13+ improve their wellbeing and ability to function, reduce trauma symptoms, and reduce the risk of repeat victimisation.

A survey conducted with 165 clients across our services completing support between April 2021 and March 2022, found that:

- 79% showed improved well-being: for example, emotional and mental health, self-care, self-esteem, and confidence.
- 89% showed reduction in symptoms: for example, flashbacks, nightmares, anxiety, depression, self-blame, and fear.
- 88% could function better: improved functionality at home, work, social life and relationships.
- 55% had reduced risk: improving personal safety, increased awareness, ability to risk assess situations (note, this outcome is often lower as not everyone presents with risk at the outset).

Through education and campaigning, SARSAS aims to raise public awareness of the reality and impact of rape and sexual violence and ensures victim-survivors are informed of the support services available.

SARSAS recognises the intersectional and unique factors of every victim-survivor's experience. Our services are accessible and include specialist services targeted at, and designed for, all communities. This has included community-based and specialist services for global majority communities, refugees, LGBTQ+ clients and people with Learning Disabilities and Autism. We ensure victim-survivors' voices inform and shape our service delivery.

It is estimated one in 18 men and one in four women will experience sexual violence in their lifetime (ONS 2023)¹. This equates to 798,000 women who are

¹

<https://www.ons.gov.uk/peoplepopulationandcommunity/crimeandjustice/datasets/sexualoffencesprevalenceandvictimcharacteristicsenglandandwales>

**Somerset and Avon Rape and Sexual Abuse Support
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raped or sexually assaulted every year (ONS 2023)². It is estimated that the total economic and social cost of one rape is £39,360, totalling an annual cost of £4.8 billion (Home Office 2018)³. These figures demonstrate the impact on health services (physical and emotional support), lost employment (an average of 137.7 hours per victim) and criminal justice costs.

SARSAS is the lead agency of the Avon and Somerset Sexual Violence Consortium. Additionally, and crucially, we work alongside a wide network of frontline health, social, housing and educational services providing a joined-up and holistic approach to support. It is in this way that SARSAS's value and impact is far-reaching and affects multiple stakeholders.

All our charitable activities are undertaken to further our charitable purposes for the public benefit.

Achievements and performance

SARSAS has delivered high quality, specialised, and, at times, life-saving support to victim-survivors of sexual violence.

Projects and service developments

SARSAS continues to provide the following core services across the Avon and Somerset area. Most of our services are face-to-face delivery, but we have retained some remote facility (approximately 30%) for those clients who find this more accessible.

- Referrals and assessments

Our demand for services continues to rise. In the year to 31st March 2023, we received 1,575 referrals for support (2022: 1,447). This is an increase of 9% compared to FY2022 and is 22% higher than FY2021. Average referral rates now stand at 56% higher than pre-pandemic levels.

Our Pathway Navigator Service provides comprehensive and collaborative triage, assessment, and signposting for new clients. We delivered 1,033 assessments this year (2022: 887).

²

<https://www.ons.gov.uk/peoplepopulationandcommunity/crimeandjustice/bulletins/sexualoffencesinenglandandwalesoverview/march2022>

³ [The economic and social costs of crime \(publishing.service.gov.uk\)](https://publishing.service.gov.uk)

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- Helpline services

We provide direct access emotional support through our telephone helpline, e-Support and Live Chat facilities that run five days a week. Additionally, we offer an Emotional Support Call Service for particularly vulnerable clients on our waiting list. We provide a call back service with interpreters for callers who do not have English a first language.

Collectively, in the year to 31st March 2023, these services received 3,929 contacts (2022: 4,355), totalling 968 hours of support (2022: 1,011 hours). This included 2,255 calls to our helpline (2022: 2,671), 695 e-Support contacts (2022: 934), 661 Live Chats (2022: 335) and 318 emotional support calls (2022: 415).

- Specialist support work

Specialist support work provides emotional, practical and advocacy support for victim-survivors who have complex needs. This includes specialist support for clients with Learning Disabilities and Autism. In the year ended 31st March 2023, we supported 208 specialist support work clients (2022: 158) through 1,612 structured one-to-one sessions (2022: 1,215).

- Counselling

Specialist one-to-one counselling is delivered by qualified and experienced trauma counsellors. In the year to 31st March 2023, we supported 479 clients (2022: 332) through 5,397 sessions (2022: 3,568). This has been a significant rise in service delivery from the previous year due to a substantial in-year non-recurrent funding allocation awarded to help tackle our high waiting lists.

This year we also introduced therapy groups as part of our counselling service offer. We delivered 8 groups supporting 58 people (2022: Nil).

- Groups

We have continued to grow and diversify our group work portfolio this year delivering 16 groups (2022: 12) that have supported 135 Clients (2022: 89). Our groups incorporate psychoeducational and holistic/self-care approaches. This year we have particularly focused on community-based groups, supporting clients that we recognise have been underrepresented in our services. This has included transgender, refugee and women of colour groups. Many of our groups have also been survivor led recognising the power of healing alongside people with shared experience.

Somerset and Avon Rape and Sexual Abuse Support
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- Online resources

Our self-help guides (including easy read, translated versions, support for men and boys and advice for family and friends) continue to be available through our website. We also provide a free online Trauma and Self Care Course.

- Pathfinder project

This project, funded by NHS England, and managed by the Avon and Somerset Sexual Violence Alliance, aims to transform the health and community services for adult victim-survivors of rape and sexual abuse.

- Sibling sexual abuse project

Building on the Home Office funded project that ended 31st March 2022, this project aims to create systems change that will empower victim-survivors of sibling sexual abuse to have a voice, build communities of support, and access the specialist help they need.

- UpFront Survivors project

UpFront Survivors is funded through the Support for Victims and Survivors of Child Sexual Abuse (SVSCSA) Fun 2022/25 from the Home Office and is developed and delivered in partnership with Coventry University, The Green House and Viv Gordon Company.

The aim of the project is to support the child sexual abuse survivor community to lead cultural change through creating visibly survivor-led community spaces. The project plans to achieve these aims by creating enhanced survivor leadership, creating visible survivor communities and providing support and outlets to survivors of child sexual abuse.

- Website and social media

Our new website has improved access and inclusivity leading to increased engagement. It also includes our Survivor Pathway Platform which gives clients and professionals clear pathways to support across the Southwest.

Our social media platform promotes self-care, awareness, education, and campaigning.

Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2023

- Training

We have continued to develop an extended training arm. Training and workshops on a variety of topics including consent, understanding sexual violence and responding to disclosures have been delivered to a wide range of audiences such as schools, colleges and universities, counsellors and professionals, and workplaces.

Partnership working

SARSAS continues to believe in and champion partnership working. As the leading agency in the Avon and Somerset Sexual Violence Consortium, and through the Keeping Bristol Safer Partnership, we work with our partners to deliver service, share best practise, and develop innovative approaches to support.

Our community-based services this year have incorporated partnership working with Refugee Women of Bristol, Nilarri, DHI (drug and alcohol services), One25 (sex worker support) and the Nelson Trust (criminal justice and probation support). We have set up and are the lead facilitator of the Learning Disabilities Sexual Violence Network.

Through the Phoenix Project we work closely with Barnardo's providing specialist and holistic support to young people who have experienced sexual violence across Somerset.

Funding

Funding from Bristol City Council (Safer Bristol), the Ministry of Justice and NHS Bristol, North Somerset and South Gloucestershire Clinical Commissioning Group (NHS BNSSG CCG) continues to make up 69% (2022: 59%) of the grant funding in the year.

Several new grants started in the year, including:

- Uplifts to our grant funding from Avon and Somerset Police and Crime Commissioner, Ministry of Justice and NHS BNSSG CCG were awarded.
- Albert Gubay Charitable Foundation awarded a three-year grant funding a community group work project.
- NHS England awarded a three-year grant to fund the Pathfinder Project.
- Somerset Community Foundation awarded a three-year grant towards our specialist support service for autistic victim-survivors and those with learning disabilities.

**Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2023**

- Sir Hally Stewart Trust awarded a two-year grant towards the Sibling Sexual Abuse Project.

Workforce development

During the year, the Senior Leadership Team was made up of the CEO, Head of Fundraising, Head of People and Finance, and Head of Services.

The Management Team continues to support the Senior Leadership Team with day-to-day operations of the organisation. In the year, the team was made up of the Counselling Manager, Support Services Manager, Communications & Training Manager, and Volunteer and Helpline Services Manager.

In the year to 31st March 2023, we have bid farewell to several members of the team who have moved on to new ventures, with wish them the absolute best for their futures. We also welcomed new people to the team including those coming into the new roles of Group Therapy Facilitator, Sibling Sexual Abuse Project Officer, TNBI Group Lead Facilitator and Office Manager.

Volunteers continue to be a valuable and crucial part of SARSAS. We have engaged 30 active volunteers this year. Volunteers primarily support our helpline but have also supported our communications team. We are keen to expand our volunteer engagement across all our services.

We want to extend our thanks and gratitude to all the staff and volunteers who have shown such commitment and dedication in ensuring that we continue to provide consistent and high-quality service to our clients.

Campaigning

SARSAS continues to work to raise awareness and challenge misconceptions about sexual violence and abuse.

Financial review

Financial summary

Income in the year totalled £2,664,845 (2022: £1,580,750) of which £2,464,976 (2022: £1,539,859) came from grant funding from several different bodies (see note 4 to the financial statements). These funds were used to provide a range of services – including counselling, helpline services, support services and training – to relieve the trauma and distress of those who have experienced sexual violence.

Expenditure in the year totalled £2,508,454 (2022: £1,657,656) of which £2,324,109 (2022: £1,543,442) related to charitable activities. Of this amount

**Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2023**

spent on charitable activities, the most sizeable is on staff costs which totalled £1,176,512 (2022: £921,475).

An investment is held with Investec Wealth and Investment with the purpose of securing funds and trying to achieve higher returns. The investment is low-to-medium risk and is spread between fixed interest, equities, property, alternative assets and cash. Investment income of £4,050 (2022: £3,627) was earned in the year and the investment value has decreased by £15,337 (2022: increase by £6,063).

Total funds as at 31st March 2023 were £538,535 (2022: £397,481) of which £449,372 (2022: £342,319) was unrestricted and £89,163 (2022: £55,162) was restricted and unavailable for the general purposes of the charity. Of the unrestricted funds £95,972 has been designated (2022: Nil).

Investment policy

The Board of Trustees has responsibility for the purchase, sale, assignment, transfer and management of all investments. Investments are defined to include, but are not limited to, any monetary or negotiable asset or property right held by the charity.

In the management of SARSAS' investments, consideration will be given to the requirements of the charity for liquidity, diversification and safety of principal, yield, maturity, quality and capability of investment management, with the primary emphasis being on safety.

The overall objective of the investment policy is to invest the charity's available funds in such a manner as to earn as high a level of return as can reasonably be achieved within the framework of the policy and consistent with the primary objective of the safety and preservation of capital.

Wherever possible, the Board of Trustees also takes social, environmental or ethical considerations into account in its investment decisions.

Reserves policy

The level of income retained in reserves is based on a realistic assessment of contractual obligations to staff (i.e., maternity, sickness and redundancy pay), running cost contingencies, winding up and dilapidation costs, risk management and any unanticipated reductions in income.

Due to the nature of SARSAS's work, particularly with our vulnerable clients, it is vital that counselling and support are completed for each client in a sensitive and timely manner. Therefore, the running costs contingency is significant and

**Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2023**

represents an estimate of six months of skeleton operating costs prioritising the continuation and safe ending of the counselling and support work being actively provided by the organisation. Any clients on our waiting list will be contacted and signposted to other services.

We recognise that any reserves held as cash at bank over £85,000 are at risk and will not be guaranteed by the Government should there be a collapse of the financial system. Bank balances are reviewed by the Board of Trustees on a quarterly basis as part of the management accounts process. Where the balance of a bank account exceeds £85,000 the Board of Trustees review and, where appropriate, take action to mitigate the financial risk.

Fundraising approach

Donors to SARSAS can be assured that we comply with the regulatory standards for fundraising. We are registered with the Fundraising Regulator and are committed to the Fundraising Promise and adherence to the Code of Fundraising Practice.

Our fundraising effort mainly involves encouraging donations and gifts in individuals, campaigns such as the Big Give, supporting individuals in sponsorship events and corporate charity of the year nominations.

During the year, we did not use third-party suppliers for the purposes of raising funds.

Our website outlines our complaints policy for the public and clearly explains how an individual can complain. We received no complaints relating to fundraising in the financial year (2022: Nil).

We acknowledge all complaints within five days and respond in full within 20 days. Complaints are dealt with in-line with our Ethical Fundraising Policy. The most serious complaints are escalated to CEO or Chair of the Board of Trustees.

Our Fundraising and Vulnerable People policy is available on request. In addition to our policy, we have an operating procedure to protect vulnerable people.

Statement on going concern

After reviewing the charity's forecasts and projections and its reserves, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

**Somerset and Avon Rape and Sexual Abuse Support
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The main risk to the organisation's ability to continue as a going concern is the loss of significant funding. To mitigate this risk, the organisation has implemented a fundraising plan which works to increase its work with a wide range of funding bodies and diversifies the portfolio of funders.

SARSAS has exceeded target income for the 2023/24 financial year and has already secured 76% of forecast income for the 2024/25 financial year.

Given the continued focus on sexual violence since the COVID-19 pandemic and the continuing rising demand for services for people who have experienced sexual violence, there is confidence that funders will be receptive to applications made and that funding will be secured accordingly.

SARSAS's structure was designed to accommodate the periods of expansion and contraction that many charities experience over their life cycle. Whilst the strategy is to maintain or grow the levels of service delivery in response to growing demand and waiting lists, were contraction to be required, this can be implemented in such a way that service delivery on secured grants would not be adversely affected, and unrestricted reserves are sufficient to cover any associated costs.

Structure, governance and management

Governing document

SARSAS is a private company limited by guarantee governed by its Memorandum and Articles of Association dated 29th October 2008. It is a charity registered with the Charity Commission.

Anyone aged over 18 years of age can become a member of the Company and there are currently 32 members (2022: 39), each of whom agrees to contribute £10 in the event of the charity winding up.

Appointment of Trustees

Trustees are elected by members of the charity or co-opted and elected at General Meetings.

Where applicable, the volunteer representative is a full trustee but must declare a conflict of interest where there are disclosures that relate to her line management in her capacity as a volunteer. She is co-opted through election by her peers then elected by members at a General Meeting. Currently, there is no volunteer representative however, the Board of Trustees is looking to fill this position.

Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2023

Trustee induction and training

All new Trustees receive an induction into the work of the charity as well as an introduction into the role of a trustee and its responsibilities. The induction process for new Trustees also includes training and development days.

Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The Board of Trustees, which cannot have less than three or more than twelve members, administers the charity. The Board of Trustees normally meets quarterly. In addition, the Board operates two sub committees being the Finance, Risk and HR Sub Committee and the Strategy Sub Committee both of which meet regularly.

A Chief Executive Officer (CEO) is appointed by the Trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the CEO has delegated authority, within terms of delegation approved by the Trustees, for operational matters including finance, employment and service delivery related activities.

Related parties and co-operation with other organisations

None of the Trustees receive remuneration or other benefit for their work with the charity. Any connection between a trustee or senior manager and a potential employee, supplier or service provider must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party.

As part of the recruitment process all Trustees complete a Conflict-of-Interest statements. At each Board meeting, all Trustees must declare any changes to their conflicts of interest.

See note 23 of the financial statements for further information about related party transactions.

SARSAS is the lead agency of the Avon and Somerset Sexual Violence Consortium and, throughout the year, worked closely with Barnardo's, Southmead Project, The Green House, and Womankind to deliver high quality services to victim-survivors.

Pay policy for senior staff

The pay of the senior staff is reviewed annually, along with that of all employees, and normally increased in accordance with inflation and annual earnings.

Pay benchmarking is conducted as required or as part of the recruitment of new posts through internet searching for similar posts, use of relevant sector benchmarking data and discussion with partner agencies delivering sexual violence services across the country in the Rape Crisis network.

Risk management

The Trustees hold a Risk Register documenting the major risks facing the charity along with mitigating actions. This is reviewed on a regular basis as part of the rolling timetable of the Board of Trustees.

The following are considered by the Board of Trustees to be the top five risks to the organisation where there is a medium-to-high probability of them occurring and, if this were to happen, there would be a significant impact on the organisation:

- *SARSAS is not in a sustainable financial position due to lack of grant funding, insufficient reserves, inadequate cashflow or low levels of fundraising*

SARSAS has a robust financial planning, budgeting and reporting mechanism in place. This includes detailed budgeting, review and monitoring of the reserves policy and level of reserves, cashflow forecasting and monitoring, and assessment of actual performance against the fundraising plan.

The Finance, Risk and HR Sub Committee considers and monitors the financial risk of the organisation and reports accordingly to the Board of Trustees.

- *The number of Trustees falls to a level that is insufficient to effectively govern the organisation*

A Trustee recruitment process is currently being undertaken to ensure the number of Trustees on the Board does not fall to an insufficient level. This recruitment process is not only focusing on reaching the required numbers but also ensuring SARSAS has a diverse and skilled Board of Trustees.

**Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2023**

- *Safeguarding measures for service users and staff/volunteers are not in place or not adhered to*

Safeguarding policies and procedures are in place along with regular supervision and training for staff and volunteers and clear channels for reporting potential safeguarding issues.

- *Staffing levels are not appropriately maintained due to a combination of loss of key staff, high staff turnover and inability to recruit in a timely and effective manner*

SARSAS has a comprehensive HR policy framework and development plans in place. All key management positions are currently filled. Key personnel have an extended notice period which would allow sufficient time for recruitment.

With two refurbished offices in Bristol and Taunton, SARSAS provides a nice working environment for staff. The hybrid working model allows staff to work flexibly as suitable for their role.

- *IT systems are not fit for purpose and data security is compromised*

Significant investment into the IT systems used by the organisation is ongoing. Appropriate disaster recovery plans and procedures are in place. External experts are contracted to review and maintain data security and system capability. An external specialist General Data Protection Regulation (GDPR) consultant and Data Protection Officer (DPO) has been appointed.

- *SARSAS does not work effectively with its partners*

Service level agreements and contracts are in place with all partners which include clear responsibilities and deliverables. All the Key Performance Indicators (KPIs) are monitored closely and discussed with all partners at regular review meetings.

- *SARSAS does not deliver against its contracts*

Project appraisal procedures and performance monitoring arrangements are in place including detailed review of client feedback, outcomes and financial data. SARSAS focuses on effective partnership working with commissioners and funders.

Safeguarding statement

SARSAS is committed to safeguarding and promoting the welfare of children, young people and adults with care and support needs who use its services. The welfare of all children is paramount, and safeguarding is everyone's business⁴. The SARSAS safeguarding policy is in line with the Children Act 1989 and 2004. Section 17 and 47 of the 1989 Act imposed a positive duty to safeguard and promote the welfare of children.

Safeguarding is a specific activity that is undertaken to protect specific children and adults with care and support needs who are suffering, or are at risk of suffering, harm. All children have the right to protection regardless of gender, ethnicity, disability, sexuality, or beliefs.

All agencies have a statutory responsibility to safeguard children.

Our 'Adults at Risk Safeguarding Policy' and 'Child Safeguarding Policy' document sets out Somerset and Avon Rape and Sexual Abuse Support (SARSAS)'s overall approach to protecting children and vulnerable adults from abuse. Policies are supported by detailed procedures which explain how this policy is to be carried out by Team Members.

Everyone that SARSAS works with will be informed of our policy statements as part of an explanation of the limits of confidentiality. A copy of this policy and procedure is made available as appropriate and is also available on our website.

Plans for future periods

Long waiting lists remain our biggest challenge as demand for our service continues to exceed our service delivery capacity. We are implementing new ways to provide tangible support to those who are on our lists waiting for one-to-one support. This will include the introduction of a four-week online course offered to all clients within four to six weeks of referral.

We will continue to develop our community partnership work to ensure our services are inclusive and accessible. This will include services for the LGBTQ+ community, global majority communities and older women. Our specialist services for people with learning disabilities and autism will continue to be a priority. We are also committed to ensuring the voice of our victim-survivor continues to inform and shape our service delivery and this will be a particular focus in the coming year.

⁴ <https://www.nspcc.org.uk/keeping-children-safe/reporting-abuse/dedicated-helplines/>

Trustees' responsibilities in relation to the financial statements

The Trustees (who are also directors for the purposes of Company law) are responsible for preparing a Trustees' annual report and 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 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 for that period. In preparing the 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
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2023**

Statement as to disclosure to our Auditor

The Trustees confirm that, so far as they are aware at the time of approving the Trustees' annual report, there is no relevant information of which the charity's Auditor is unaware. They have taken all the steps that they ought to have taken as Trustees in order to make themselves aware of any relevant information and to establish that the charity's Auditor is aware of that information.

By order of the Board of Trustees



Penny Walster

5th October 2023

Independent Auditor's Report for the year ending 31 March 2023

Opinion

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

In our opinion, the financial statements:

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

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor'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 trustee's 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 original financial statements were authorised for issue.

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

Independent Auditor's Report for the year ending 31 March 2023

Other information

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

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

We have nothing to report in this regard.

Opinion 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, which includes the Directors' Report prepared for the purposes of company law for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report included within the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors Report included in the Trustees' Report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations necessary for the purposes of our audit.

Independent Auditor's Report for the year ending 31 March 2023

Responsibilities of the trustees

As explained more fully in the Trustees' Responsibilities Statement set out in the Trustees' Report, the trustees (who are also the directors of the charitable company 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 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 charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations.

We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of the legal and regulatory frameworks applicable to the charity financial statements or that had a fundamental effect on the operations of the charity. We determined that the most significant laws and regulations included United Kingdom Generally Accepted Accounting Practice and Companies Act 2006.
- We understood how the charity is complying with those legal and regulatory frameworks by making inquiries of management, and those responsible for legal and compliance procedures.

Independent Auditor's Report for the year ending 31 March 2023

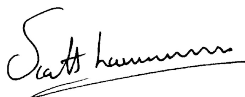
- We assessed the susceptibility of the charity's financial statements to material misstatement including how fraud might occur. Audit procedures performed by the engagement team included:
 - identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud;
 - understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process;
 - challenging assumptions and judgements made by management in its significant accounting estimates; and
 - identifying and testing journal entries, in particular any journal entries with unusual characteristics.

Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with ISAs (UK).

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. This description forms part of our auditor's report.

Use of our report

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



**Scott Lawrence FCA
(Senior Statutory Auditor)**

For and on behalf of:

Hazlewoods LLP
Chartered Accountants and Statutory Auditors
Staverton Court
Staverton
Cheltenham
GL51 0UX

Date: 07/12/2023

Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2023

Statement of financial activities (Income and expenditure account)
for the year ended 31 March 2023

	Notes	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
		£	£	£	£
Income & endowments from:					
Donations & legacies	3	132,168	39,000	171,168	34,759
Charitable activities	4	-	2,464,976	2,464,976	1,539,859
Other trading activities	5	24,651	-	24,651	2,505
Investments	6	4,050	-	4,050	3,627
		<u>160,869</u>	<u>2,503,976</u>	<u>2,664,845</u>	<u>1,580,750</u>
Expenditure on:					
Raising funds	7	-	(119,141)	(119,141)	(114,214)
Charitable activities	8	(10,180)	(2,320,993)	(2,331,173)	(1,543,442)
		<u>(10,180)</u>	<u>(2,440,134)</u>	<u>(2,450,314)</u>	<u>(1,657,656)</u>
Net gains/(losses) on investments	15	(15,337)	-	(15,337)	6,063
Net income		135,352	63,842	199,194	(70,843)
Extraordinary items	9	(28,299)	(29,841)	(58,140)	-
Transfers between funds	20	-	-	-	-
		<u>107,053</u>	<u>34,001</u>	<u>141,054</u>	<u>(70,843)</u>
Net movement in funds					
Reconciliation in funds					
Total funds brought forward		342,319	55,162	397,481	468,324
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total funds carried forward	20	<u>449,372</u>	<u>89,163</u>	<u>538,535</u>	<u>397,481</u>

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

The notes on pages 27 to 47 form part of these financial statements.

**Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2023**

Balance sheet as at 31 March 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	14	99,844	62,540
Investments	15	165,954	181,291
Total fixed assets		<u>265,798</u>	<u>243,831</u>
Current assets			
Debtors	16	374,441	150,002
Cash at bank and in hand		416,583	582,967
Total current assets		<u>791,024</u>	<u>732,969</u>
Liabilities			
Creditors: amounts falling due within one year	17	(518,287)	(579,319)
Net current assets		<u>272,737</u>	<u>153,650</u>
Net assets		<u><u>538,535</u></u>	<u><u>397,481</u></u>
The funds of the charity			
Unrestricted funds	20	449,372	342,319
Restricted income funds	20	89,163	55,162
Total charity funds		<u><u>538,535</u></u>	<u><u>397,481</u></u>

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

Approved by the Trustees on 5th October 2023 and signed on their behalf by
Penny Walster, Chair of Trustees:



Registered Company Number: 6738639

The notes on pages 27 to 47 form part of these financial statements.

**Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2023**

Statement of cash flows for the year ended 31 March 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Net cash provided by operating activities	22	(118,312)	289,169
Cash flows from investing activities			
Dividends and interest from investments		4,050	3,627
Purchase of property, plant and equipment		(52,769)	(43,118)
Loss on disposal of fixed assets		647	-
		(48,072)	(39,491)
Change in cash and cash equivalents in the reporting period		(166,384)	249,678
Cash and cash equivalents at the beginning of the reporting period		582,967	333,289
Cash and cash equivalents at the end of the reporting period		416,583	582,967

The charity has no debt and therefore no analysis of net debt is presented.

Notes to the financial statements for the year ended 31 March 2023

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

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 (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Somerset and Avon Rape and Sexual Abuse Support meet the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Preparation of the accounts on a going concern basis

The charity reported a cash outflow of £166,384 (2022: cash inflow of £249,678) for the year. Closing reserves as at 31 March 2023 were £538,535 (2022: £397,481), of which £449,372 (2022: £342,319) were unrestricted.

The Trustees have reviewed the circumstances of the charity and consider that adequate resources continue to be available to fund the activities of the organisation for the foreseeable future. The Trustees are therefore of the view that the charity is a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

1. Accounting policies (continued)

c) Income (continued)

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met (see note 18).

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

In accordance with the Charities SORP (FRS 102) the general volunteer time is not recognised in the financial statements. Refer to the Trustees' annual report for more information about their contribution.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Restricted funds are amounts which the funder has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure and irrecoverable VAT

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

Expenditure is classified under the following activity headings:

- Costs of raising funds and their associated support costs.

1. Accounting policies (continued)

g) Expenditure and irrecoverable VAT (continued)

- Expenditure on charitable activities includes the costs associated with the provision of services to service users along with the production of materials and educational activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.,

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charitable activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities as appropriate.

i) Operating leases

The charity classifies the lease of printing equipment as operating leases; the title to the equipment remains with the lessor and the equipment is replaced every 3 years whilst the economic life of such equipment is normally 4 years. Rental charges are charged on a straight-line basis over the term of the lease.

j) Tangible fixed assets

Individual fixed assets costing £300 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight-line basis as follows:

Asset Category	Method
Fixtures and Fittings	3-6 years straight line
Computers and equipment	4 years straight line

No depreciation is charged in the year of purchase.

1. Accounting policies (continued)

k) Debtors

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

l) Cash at bank and in hand

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

m) Creditors and provisions

Creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Investments

Investments listed on a recognised stock exchange are stated at mid-market value in the Balance Sheet. All movements in value arising from changes and revaluations are included in the Statement of Financial Activities.

o) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

p) Pensions

As part of an employee's benefit package, the charity makes an employer contribution into a personal pension scheme of each employee's choosing. Employees are automatically enrolled into the National Employment Savings Trust (NEST) unless they choose to opt into a different pension scheme of their choosing.

q) Critical accounting estimates and areas of judgement

Preparation of the financial statement requires management to make judgements and estimates. The Trustees consider that there are no material judgements in applying accounting policies or key sources of estimation uncertainty.

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2. Legal status of the Charity

The charity is a private company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

The total number of members at 31 March 2023 was 32 (2022: 39). Any Trustees who are members of the charity are only entitled to voting rights; those Trustees have no beneficial interest in the charity.

3. Income from donations and legacies

	2023	2022
	£	£
Donations	<u>171,168</u>	<u>34,759</u>

The income from donations and legacies was £171,168 (2022: £34,759) of which £132,168 (2022: £34,759) was unrestricted and £39,000 (2022: £ Nil) was restricted.

The Charity also benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS102 and the Charities SORP (FRS102), the economic contribution of general volunteers is not recognised in the accounts.

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4. Income from charitable activities

	2023	2022
	£	£
1625 Independent People	-	2,704
Albert Gubay Charitable Foundation	19,875	-
Avon & Somerset OPCC	92,261	61,509
Avon & Somerset Police Community Action	-	4,960
Bailey Thomas Charitable Trust	1,500	1,500
Barnardo's	49,494	68,141
Bath Women's Fund	10,766	-
Bluestar Project	-	5,000
Bristol City Council	164,000	128,000
David Family Foundation	1,306	3,694
Developing Health & Independence (DHI)	3,679	-
Garfield Weston Foundation	-	25,000
GSK	-	30,000
Home Office	122,193	136,878
Kickstart Scheme	-	11,781
Lloyds Bank Foundation	4,087	24,600
Ministry of Justice – Bristol	212,704	176,245
Ministry of Justice – Taunton	212,704	176,245
NHS Bristol, North Somerset and South Gloucestershire (BNSSG) CCG	1,103,408	423,000
NHS England - Pathfinder	116,166	-
Norman Family Charitable Trust	744	-
North Somerset Council	7,500	5,893
Quartet Community Foundation	10,000	1,250
Rape Crisis England & Wales	871	871
Somerset Community Foundation	24,518	-
Somerset County Council	54,978	13,744
Somerset Equality Innovation Grant	5,000	-
SPARK Somerset Open Mental Health	3,217	-
Sir Halley Stewart Trust	10,000	-
St John's Foundation	-	30,000
Taunton Women's Aid	2,500	10,000
The Brook Trust	34,000	33,000
The Clothesworkers' Foundation	3,158	5,909
The Edward Gostling Foundation	1,333	2,667
The Green House	22,000	-
The Henry Smith Charity	70,969	55,000
The National Lottery Community Fund	4,477	-
The Nelson's Trust	-	40,601
The Nisbet Trust	15,000	15,000
The Rayne Foundation	3,750	-
The Screwfix Foundation	1,818	-
The Three Guineas Trust	70,000	46,667
Westfield Health	5,000	-
Total income from charitable activities	2,464,976	1,539,859

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4. Income from charitable activities (continued)

The income from charitable activities was £2,464,976 (2022: £1,539,859) of which £nil (2022: £30,000) was unrestricted and £2,464,976 (2022: £1,509,859) was restricted. Details of restricted funds are set out in Note 21 to these financial statements.

5. Income from other trading activities

	2023 £	2022 £
Provision of training courses	16,543	725
Sale of materials	22	-
Other	8,086	1,780
	<u>24,651</u>	<u>2,505</u>

Income from other trading activities was £24,651 (2022: £2,505), all of which was unrestricted.

6. Investment income

	2023 £	2022 £
Investment income	<u>4,050</u>	<u>3,627</u>

Investment income of £4,050 (2022: £3,627) is from investments held in the period and is wholly unrestricted. See note 16 to these financial statements for further details.

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7. Expenditure on raising funds

	Fundraising costs £	Support Costs £	2023 Total £	2022 Total £
Staff costs	42,985	18,838	61,823	76,644
Recruitment	382	167	549	774
Staff support and development	1,600	701	2,301	2,475
Travel and subsistence	514	225	739	619
Fundraising	3,220	-	3,220	19,740
Office running costs	6,156	2,700	8,856	8,816
Depreciation	514	225	739	980
Professional fees	40,169	385	40,554	3,967
AGM and governance	250	110	360	63
Bad debt write off	-	-	-	136
	<u>95,790</u>	<u>23,351</u>	<u>119,141</u>	<u>114,214</u>

In the year ended 31 March 2023, expenditure of £119,141 (2022: £114,214) was incurred on raising funds, of which £nil (2022: £nil) was unrestricted.

10-20% of support costs have been allocated to fundraising activities in the current year (2022: 10%) based on salary allocation.

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8. Expenditure on charitable activities

	Charitable Activities £	Support Costs £	2023 Total £	2022 Total £
Staff costs	1,043,615	132,897	1,176,512	921,475
Recruitment	9,275	1,181	10,456	9,298
Staff support and development	38,843	4,946	43,789	42,205
Travel and subsistence	12,489	1,590	14,079	7,437
Volunteer & volunteer	2,485	-	2,485	2,895
Counsellors costs				
Contractors and counsellors	589,399	-	589,399	241,505
Other direct service costs	45,926	-	45,926	52,235
Project work	234,830	-	234,830	98,094
Office running costs	149,452	19,035	168,487	106,441
Depreciation	12,489	1,590	14,079	11,776
Bad debt write off	-	-	-	1,634
Professional fees	21,348	2,719	24,067	47,691
AGM and governance	6,292	772	7,064	756
	<u>2,166,443</u>	<u>164,730</u>	<u>2,331,173</u>	<u>1,543,442</u>

Expenditure on charitable activities was £2,331,173 (2022: £1,543,442) of which £10,180 (2022: £16,111) was unrestricted and £2,320,993 (2022: £1,527,331) was restricted.

9. Extraordinary items

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Staff costs	25,318	13,448	38,766	-
Professional fees	2,981	16,393	19,374	-
	<u>28,299</u>	<u>29,841</u>	<u>58,140</u>	<u>-</u>

Costs relate to an employee dispute which has now concluded.

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10. Net income for the year

Net income for the year is stated after charging:

	2023	2022
	£	£
Operating leases – equipment	4,111	3,632
Depreciation (note 14)	14,819	12,755
Auditor / Independent Examiner's remuneration:		
Auditors remuneration	7,600	6,600
Accountancy services	6,016	1,200
	<u>6,016</u>	<u>1,200</u>

11. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2023	2022
	£	£
Salaries and wages	1,153,580	898,794
Social security costs	81,115	55,058
Pension costs	42,406	44,267
	<u>1,277,101</u>	<u>998,119</u>

Staff costs for the year ended 31 March 2023 include £nil (2022: £2,390) of redundancy payments relating to one redundant role.

No employees (2022: no employees) had employee benefits in excess of £60,000. Pension costs are allocated to funds in proportion to the related staffing costs incurred.

Key management personnel:

- Trustees
- Chief Executive Officer
- Head of Finance and Human Resources
- Head of Fundraising
- Head of Service Delivery

The total employee benefits of the key management personnel of the charity were £169,312 (2022: £162,722).

The Trustees were not paid and did not receive any other benefits from employment in the year (2022: £Nil). No trustees received payment for professional or other services supplied to the charity (2022: £Nil).

12. Staff numbers

The average headcount for the reporting period was 51 staff (2022: 45). The average number of full-time equivalent employees (including casual and part-time staff) during the year was 33 (2022: 29). The average number of full-time staff was 8 (2022: 7) and the average number of part-time staff was 42 (2022: 38) in the reporting period.

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13. Corporation tax

The charity is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1988 or Section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

14. Tangible fixed assets

	Fixtures and Fittings £	Computer and Office Equipment £	Total £
Cost:			
As at 1 April 2022	48,148	51,868	100,016
Additions	33,103	19,666	52,769
Disposals	(4,013)	(8,413)	(12,426)
As at 31 March 2023	<u>77,238</u>	<u>63,121</u>	<u>140,359</u>
Depreciation:			
As at 1 April 2022	21,572	15,904	37,476
Charge for the year	4,457	10,362	14,819
Disposals	(3,367)	(8,413)	(11,780)
At 31 March 2023	<u>22,662</u>	<u>17,853</u>	<u>40,515</u>
Net book value:			
As at 31 March 2022	<u>26,576</u>	<u>35,964</u>	<u>62,540</u>
At 31 March 2023	<u>54,576</u>	<u>45,268</u>	<u>99,844</u>

During the year there was a change in accounting policy within Fixtures and Fittings from 4 years straight line to 5 years. A retrospective change therefore has been applied to the financial statements.

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15. Investments

	£
Value as at 1 April 2022	181,291
Revaluation	(15,337)
Value as at 31 March 2023	<u>165,954</u>

The charity has a portfolio investment of £150,000 with Investec Wealth & Investment. The investment was set up with a low-to-medium risk profile.

	2023	2022
	£	£
UK government and corporate bonds	33,148	40,700
Overseas Government and Corporate Bonds	20,030	13,543
UK equities	18,196	19,511
International equities	41,323	46,035
UK property	10,108	14,537
Other investments	37,257	41,705
Cash or cash equivalents	5,892	5,260
	<u>165,954</u>	<u>181,291</u>

16. Debtors

	2023	2022
	£	£
Debtors due in more than one year		-
Trade debtors	66,175	129,046
Other debtors	10,565	6,635
Prepayments and accrued income	297,701	14,321
	<u>374,441</u>	<u>150,002</u>

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17. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	123,601	68,391
Short term compensated absences (holiday pay)	8,685	13,666
Accruals	92,187	62,612
Other creditors	23,015	9,348
Credit cards	3,621	1,420
Deferred income (see note 18)	267,178	423,882
	<u>518,287</u>	<u>579,319</u>

18. Deferred Income

Deferred income comprises income from charitable activities relating to future periods.

	£
Balance as at 1 April 2022	423,882
Amount released to income earned from charitable activities	(423,882)
Amount deferred in year	267,178
	<u>267,178</u>
Balance as at 31 March 2023 (see note 17)	<u>267,178</u>

19. Financial commitments

As at 31 March 2023, the charity had annual commitments under non-cancellable operating leases as follows:

	2023	2022
	£	£
Within one year	39,298	18,344
Between one and five years	18,196	6,406
After five years	-	-
	<u>57,494</u>	<u>24,750</u>

20. Analysis of charitable funds

	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers / Net investment gains/(loses)	Balance at 31 March 2023
	£	£	£	£	£
Unrestricted funds					
Unrestricted funds	342,319	160,869	(38,479)	(15,337)	449,372

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20. Analysis of charitable funds (continued)

Restricted funds	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers / Net investment gains/(loses)	Balance at 31 March 2023
Donations - BIG GIVE	-	30,000	-	-	30,000
Donations - Natracare	-	9,000	(9,000)	-	-
Albert Gubay Charitable Foundation	-	19,875	(2,308)	-	17,567
Avon & Somerset OPCC	-	92,261	(92,261)	-	-
Bailey Thomas Charitable Trust	-	1,500	(1,500)	-	-
Barnardo's	-	49,494	(49,494)	-	-
Bath Women's Fund	-	10,766	(10,766)	-	-
Bristol City Council	-	164,000	(164,000)	-	-
David Family Foundation	-	1,306	(1,306)	-	-
Developing Health & Independence (DHI)	-	3,679	(3,679)	-	-
Home office	-	122,193	(122,193)	-	-
Lloyds Bank Foundation	-	4,087	(4,087)	-	-
Ministry of Justice – Bristol	-	212,704	(212,704)	-	-
Ministry of Justice – Taunton	-	212,704	(212,704)	-	-
NHS BNSSG CCG	20,643	1,103,408	(1,124,051)	-	-
NHS – Pathfinder	-	116,166	(67,070)	-	49,096
NHS – SV Therapies Mobilisation	-	-	(7,500)	-	(7,500)
Norman Family Charitable Trust	-	744	(744)	-	-
North Somerset Council	-	7,500	(7,500)	-	-
Quartet Community Foundation	-	10,000	(10,000)	-	-
Rape Crisis England & Wales	-	871	(871)	-	-
Sir Halley Stewart Trust	-	10,000	(10,000)	-	-
Somerset Community Foundation	-	24,518	(24,518)	-	-
Somerset County Council	4,055	54,978	(59,033)	-	-

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20. Analysis of charitable funds (continued)

Restricted funds	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers / Net investment gains/(loses)	Balance at 31 March 2023
Somerset Equality Innovation Grant	-	5,000	(5,000)	-	-
SPARK Somerset Open Mental Health	-	3,217	(3,217)	-	-
Taunton Women's Aid	-	2,500	(2,500)	-	-
The Brook Trust	-	34,000	(34,000)	-	-
The Clothworkers Foundation	-	3,158	(3,158)	-	-
The Edward Gostling Foundation	-	1,333	(1,333)	-	-
The Green House	-	22,000	(22,000)	-	-
The Henry Smith Charity	-	70,969	(70,969)	-	-
The National Lottery Community Fund	-	4,477	(4,477)	-	-
The Nisbet Trust	-	15,000	(15,000)	-	-
The Rayne Foundation	-	3,750	(3,750)	-	-
The Screwfix Foundation	-	1,818	(1,818)	-	-
The Three Guineas Trust	30,464	70,000	(100,464)	-	-
Westfield Health	-	5,000	(5,000)	-	-
	55,162	2,503,976	(2,469,975)	-	89,163
Total charity funds	<u>397,481</u>	<u>2,664,845</u>	<u>(2,508,454)</u>	<u>(15,337)</u>	<u>538,535</u>

Name of restricted funds Description, nature and purpose of fund

Albert Gubay Charitable Foundation	Funding for a community groupwork project, working in partnership with social care agencies and community groups, to engage women who have been subject to sexual violence or coercion in specialist trauma-informed group support.
Avon and Somerset OPCC	Funding for the extension of support to women and girls in Avon and Somerset who have experienced rape or sexual abuse.
Bailey Thomas Charitable Trust	Funding towards a specialist support service for women with learning disabilities and autism who have experienced rape and sexual abuse.
Barnardo's	Funding the Somerset Phoenix Project which is a specialist support service for children and young people aged 5-18 and their families in Somerset, who have been affected by childhood sexual abuse.

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20. Analysis of charitable funds (continued)

Bath Women's Fund	Funding to support the survivor voice work through the delivery of survivor-led groups for women who have experienced rape or sexual abuse.
Bristol City Council	Funding towards the provision of services for Bristol-based survivors of sexual abuse including telephone helpline, one-to-one support and counselling along with education and prevention work.
David Family Foundation	Funding towards a specialist support service for women with learning disabilities and autism who have experienced rape and sexual abuse.
Developing Health & Independence (DHI)	Funding to be used for the provision of counselling services for victim-survivors of recent rape and sexual abuse.
Home Office	Funding towards the UpFront Survivors Project which has been created to enhance survivor leadership, create visible survivor communities and provide creative support and outlets to survivors of child sexual abuse.
Lloyds Bank Foundation	Funding for the development and provision of a justice transition service for people who have experienced rape or sexual abuse.
Ministry of Justice (Bristol)	Funding towards the provision of direct and front-line support to female victims of rape and sexual violence in Bristol.
Ministry of Justice (Taunton)	Funding towards the provision of direct and frontline support to female victims of rape and sexual violence within the Somerset and Avon region but outside of Bristol.
NHS BNSSG CCG	Funding to be used for the provision of counselling services for victim-survivors of recent rape and sexual abuse.
NHS England	Funding a project, managed by the Avon and Somerset Sexual Violence Alliance, aiming to transform the health and community service for adult victim-survivors of rape and sexual abuse.
Norman Family Charitable Trust	Funding to provide a preventative educational programme for college students in Somerset, focused on sexual violence, consent and healthy relationships, explore through participatory workshops.

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20. Analysis of charitable funds (continued)

North Somerset Council	Funding for the development and provision of online workshops as part of the Safer Streets Violence Against Women and Girls project.
Quartet Community Foundation	Funding to support the development of a coproduction model of service user involvement through the creation and embedding of a user group 'Shadow Board'.
Rape Crisis England & Wales	Funding was awarded from the Digital Transformation Fund to invest in the improvement and development of our internal infrastructure.
Sir Halley Stewart Trust	Funding to support a project with the aim of creating systems change that will empower victim-survivors of sibling sexual abuse to have a voice, build communities of support and access the specialist help they need.
Somerset Community Foundation	Funding a variety of projects with the aim of supporting victim-survivors of rape and sexual abuse in Somerset.
Somerset County Council	Funding to extend the counselling service for victim-survivors of rape and sexual abuse in Somerset.
Somerset Equality Innovation Grant	Funding to advance equality of opportunity and access to trans victim-survivors in Somerset to out sexual violence support services.
SPARK Somerset Open Mental Health	Funding for the extension of support to victim-survivors in Somerset who have experienced rape or sexual abuse.
Taunton Women's Aid	Funding towards a specialist support service for women with learning disabilities and autism who have experienced rape and sexual abuse.
The Brook Trust	Funding for the counselling service for victim-survivors who have experienced rape and sexual abuse.
The Clothworkers Foundation	Funding for the refurbishment of the new Taunton premises secured in January 2020.
The Edward Gostling Foundation	Funding towards a specialist support service for women with learning disabilities and autism who have experienced rape and sexual abuse.
The Green House	Funding towards the Up Front Survivors Project.

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20. Analysis of charitable funds (continued)

The Henry Smith Charity	Funding for a specialist support and counselling service for women who have experienced rape and sexual abuse.
The National Lottery Community Fund	Funding towards the refurbishment of the Bristol office and provision of group work for victim-survivors of rape and sexual abuse.
The Nisbet Trust	Funding towards a specialist support service for victim-survivors based in Bristol who have experienced rape and sexual abuse.
The Rayne Foundation	Funding towards a specialist support service for victim-survivors based in Bristol who have experienced rape and sexual abuse.
The Screwfix Foundation	Funding for building and refurbishment works at the Taunton office.
The Three Guineas Trust	Funding towards a specialist support service for women with learning disabilities and autism who have experienced rape and sexual abuse.
Westfield Health	Funding towards a specialist support service for women with learning disabilities and autism who have experienced rape and sexual abuse.

Analysis of charitable funds – year ended 31 March 2022

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers / Net investment gains/(loses) £	Balance at 31 March 2022 £
Unrestricted funds					
Unrestricted funds	281,476	70,891	(16,111)	6,063	342,319

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20. Analysis of charitable funds (continued)

Restricted funds	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers / Net investment gains/(loses)	Balance at 31 March 2022
1625 Independent people	-	2,704	(2,704)	-	-
Avon & Somerset OPCC	-	61,509	(61,509)	-	-
Avon & Somerset Police Community Action	-	4,960	(4,960)	-	-
Awards for All	-			-	-
Bailey Thomas Charitable Trust	-	1,500	(1,500)	-	-
Barnardo's	-	68,141	(68,141)	-	-
Bluestar Project	-	5,000	(5,000)	-	-
Bristol City Council	-	128,000	(128,000)	-	-
Comic Relief	8,108	-	(8,108)	-	-
David Family Foundation	-	3,694	(3,694)	-	-
Garfield Weston Foundation	-	25,000	(25,000)	-	-
Home office	-	136,878	(136,878)	-	-
Kickstart Scheme	-	11,781	(11,781)	-	-
Lloyds Bank Foundation	16,833	24,600	(41,433)	-	-
Ministry of Justice – Bristol	-	176,245	(176,245)	-	-
Ministry of Justice – Taunton	-	176,245	(176,245)	-	-
NHS BNSSG CCG	128,921	423,000	(531,278)	-	20,643
North Somerset Council	-	5,893	(5,893)	-	-
Quartet Community Foundation	-	1,250	(1,250)	-	-
Rape Crisis England & Wales	-	871	(871)	-	-
Somerset County Council	-	13,744	(9,689)	-	4,055
St John's Foundation	32,984	30,000	(62,984)	-	-
Taunton Women's Aid	-	10,000	(10,000)	-	-
The Brook Trust	-	33,000	(33,000)	-	-
The Clothworkers Foundation	-	5,909	(5,909)	-	-

Somerset and Avon Rape and Sexual Abuse Support
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20. Analysis of charitable funds (continued)

	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers / Net investment gains/(loses)	Balance at 31 March 2022
Restricted funds					
The Edward Gostling Foundation	-	2,667	(2,667)	-	-
The Henry Smith Charity	-	55,000	(55,000)	-	-
The Nelson's Trust	-	40,601	(40,601)	-	-
The Nisbet Trust	-	15,000	(15,000)	-	-
The Three Guineas Trust	2	46,667	(16,205)	-	30,464
	<u>186,848</u>	<u>1,509,859</u>	<u>(1,641,545)</u>	<u>-</u>	<u>55,162</u>
Total charity funds	<u>468,324</u>	<u>1,580,750</u>	<u>(1,657,656)</u>	<u>6,063</u>	<u>397,481</u>

21. Analysis of net assets between funds

	Unrestricted fund £	Restricted funds £	Total £
Tangible fixed assets	-	99,844	99,844
Investments	165,954	-	165,954
Cash and bank and in hand	283,418	133,165	416,583
Current assets	-	374,441	374,441
Current liabilities	-	(518,287)	(518,287)
	<u>449,372</u>	<u>89,163</u>	<u>538,535</u>

Prior year comparative	Unrestricted fund £	Restricted funds £	Total £
Tangible fixed assets	-	62,540	62,540
Investments	181,291	-	181,291
Cash and bank and in hand	161,028	421,939	582,967
Current assets	-	150,002	150,002
Current liabilities	-	(579,319)	(579,319)
	<u>342,319</u>	<u>55,162</u>	<u>397,481</u>

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22. Reconciliation of net income to net cash flow from operating activities

	2023	2022
	£	£
Net income/(expenditure) for the reporting period	141,054	(70,843)
Adjustment for:		
Depreciation charges	14,818	12,755
Gains/(losses) on investments	15,337	(6,063)
Dividends and interest from investments	(4,050)	(3,627)
(Increase) in debtors	(224,439)	22,481
Increase/(decrease) in creditors	(61,032)	334,466
Net cash used in operating activities	<u>(118,312)</u>	<u>289,169</u>

23. Related party transactions

There were no related party transactions in the financial year ended 31 March 2023 (2022: None).

There were no outstanding balances with related parties as at 31 March 2023 (2022: £Nil).

24. Capital commitments

At 31 March 2023, the organisation had £nil (2022: £ 15,683) capital commitments.

25. Financial instruments

	2023	2022
	£	£
Financial assets		
Cash	416,583	582,967
Trade debtors	66,175	129,046
Other debtors	10,565	6,635
Debtors over 1 year	-	-
Total financial assets	<u>493,323</u>	<u>718,648</u>

	2023	2022
	£	£
Financial liabilities		
Credit cards	3,621	1,420
Trade creditors	123,601	68,391
Other creditors	23,015	9,348
Total financial liabilities	<u>150,237</u>	<u>79,159</u>

Accounts

Somerset and Avon Rape and Sexual Abuse Support

Board of Trustees Report and Financial Statements

For the Year Ended 31 March 2022

Registered Charity Number: 1126682

Registered Company Number: 6738639

**Somerset and Avon Rape and Sexual Abuse Support
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Reference and administration details

Registered name:	Somerset and Avon Rape and Sexual Abuse Support
Registered charity number:	1126682
Registered company number:	6738639
Registered address:	Somerset and Avon Rape and Sexual Abuse Support Royal Oak House Royal Oak Avenue Bristol BS1 4GB

Trustees

Trustees, who are also directors under Company law, who served during the year and up to the date of this report were as follows:

Emily Barratt		Appointed 31 st March 2020 Resigned 15 th June 2022
Sian Blackman		Appointed 2 nd December 2021
Charlotte Chappell		Appointed 2 nd December 2021
Michele Burleigh		Appointed 4 th October 2018 Resigned 2 nd December 2021
Rani Fernandez		Appointed 21 st January 2022
Emma Frost	Treasurer	Appointed 10 th April 2019 Resigned 13 th June 2022
Catherine Graham		Appointed 7 th June 2018
Caroline Green		Appointed 2 nd November 2017
Rachel Johnson		Appointed 10 th September 2020
Amber Kibby		Appointed 2 nd December 2021

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Linda Moore		Appointed 2 nd November 2017
		Resigned 2 nd December 2021
Rachel Notley		Appointed 2 nd December 2021
Penny Walster	Chair	Appointed 2 nd November 2017

Key management personnel

During the financial year to 31st March 2022, the key management personnel were:

Claire Bloor	Chief Executive Officer
Audrey Michel	Head of Fundraising
Emma Wallis	Head of People and Finance
Lorri Weaving	Head of Services

Bankers

Unity Trust Bank Nine Brindley Place Birmingham B1 2HB	Investec Wealth and Investment Beech House 61 Napier Street Sheffield S11 8HA
Triodos Bank Deanery Road Bristol BS1 5AS	

Auditor

Hazlewoods LLP
Chartered Accountants and Statutory Auditors
Staverton Court
Staverton
Cheltenham
GL51 0UT

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Trustees report for the year ended 31 March 2022

The Trustees present their report and audited financial statements for the year ended 31 March 2022.

The 'Reference and administration details' set out on page 1 and 2 form part of this report.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

Purpose and aims

The charity's purposes, as set out in the objects contained in the company's memorandum of association, are:

- To relieve the trauma and distress of women and girls who have experienced any form of sexual violence, however long ago, through the provision of services, support and information. The service will be provided by women for women and girls in Bristol and the adjacent areas.
- To educate the public about sexual violence and raise awareness of the impacts of rape and sexual abuse on the victim and wider society.

The aims of our charity are to support women and girls who have experienced sexual violence as well as to educate the public about sexual violence. Our aims fully reflect the purposes that the charity was set up to further.

In our business plan we also state that we recognise men and boys can be victims of sexual violence and face similar stigmas. We work in collaboration and we promote an empowering culture both for our organisation's members and for the women, girls, men and boys who use our service.

**Somerset and Avon Rape and Sexual Abuse Support
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Ensuring our work delivers our aims

We review our aims, objectives and activities each year. This review looks at what we have achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those people that we are set up to help. The review also helps to ensure that our aims, objectives and activities remain focused on our stated purposes. We consult with service users, staff, volunteers and external partners.

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'Public Benefit: Running a Charity (PB2)'.

The focus of our work

Our main objectives for the year continued to be to relieve the trauma and distress of women and girls who have experienced sexual violence.

To meet these objectives, and thus the needs of our multiple stakeholders, SARSAS did the following:

- Delivered high-quality support using evidence-based models of practice within a trauma informed empowerment framework.
- Provided helpline services – including telephone helpline, eSupport and Live Chat –for all survivors to use for enquiry, anonymous adhoc or ongoing support, safe disclosure, up to date information and crisis interventions.
- Worked in partnership across Avon and Somerset for the benefit of all survivors including those who are using support services and those who are not. This includes leading and learning from a consortium of specialist sexual violence services and providing training for change within frontline support and referral agencies and upskilling key workers to work in a confident and informed way with survivors using their services.
- Raised awareness within the general public of services available, focused on self-help guides for all survivors including those with learning disabilities, continued to distribute sexual consent materials and contributed to a cultural shift of encouraging survivors to speak out and for concerned others to support and stand behind survivors.

**Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2022**

How our activities deliver public benefit

Survivors of sexual violence, and those that care for them, can access our high quality, accessible services in order to increase their health and wellbeing, safety, and empower them to re-enter society.

All people are aware of the reality and impact of rape and sexual violence and are informed of the support services available.

SARSAS is a sustainable and highly effective agency that always practises excellence in sexual violence support for Somerset and Avon and champions the voices of survivors.

Sexual violence is the cause of many significant problems in society including mental ill health, drug and alcohol misuse and offending. We know the impacts of sexual violence affect not only survivors but also those who care about them, and the society in which they live. The impact of sexual violence on an individual also affects the work of frontline organisations and services that support other aspects of their lives. Many survivors of sexual violence are targeted by perpetrators because of an existing vulnerability including mental health difficulties, drug and alcohol misuse, learning disabilities, physical disabilities and youth. SARSAS is delivering value to all of these groups.

83% women experienced 'flashbacks' of their experience of sexual abuse when service commenced.

50%+ had depression and panic attacks when services commenced.

61% also felt they did not have 'control of their life' when services commenced; this reduced to 31% after they had accessed rape crisis services.

Each adult rape is estimated to cost over £96,000 in its emotional and physical impact on the survivors, lost economic output due to convalescence, treatment costs to health services and costs incurred in the criminal justice system¹.

¹ Government's response to Stern Review, 2011

**Somerset and Avon Rape and Sexual Abuse Support
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In 2015/16, the total cost of rape in England and Wales was estimated to be £4.8 billion. (Figures from The economic and social costs of crime second edition, Home Office, 2018)

- The impact of all estimated sexual violence in the South West in a year will cost society over £335,904,000².
- Sexual violence costs in physical and mental health care in the South West is £79,498,749³.
- Sexual violence costs the criminal justice systems in the South West £50,073,529⁴.

SARSAS is one part of a jigsaw of organisations that serve the wellbeing of struggling members of our society. It is crucial to view SARSAS as a unique and highly effective workforce within the network of frontline social services that must work together in order to serve their users effectively. It is in this way that SARSAS' value and impact is far-reaching and affects multiple stakeholders.

All of our charitable activities are undertaken to further our charitable purposes for the public benefit.

² Calculated using the Public Health England estimate of 3499 female rapes in 2012/13.

³ See violence against women and girls ready reckoner
<http://webarchive.nationalarchives.gov.uk/20100104215220/http://crimereduction.homeoffice.gov.uk/domesticviolence/domesticviolence072.htm>

⁴ See violence against women and girls ready reckoner
<http://webarchive.nationalarchives.gov.uk/20100104215220/http://crimereduction.homeoffice.gov.uk/domesticviolence/domesticviolence072.htm>

Achievements and performance

Whilst COVID restrictions eased through the year, we continued to experience disruption and unpredictability as a result of the global pandemic. Despite this, we are proud to have continued to deliver high quality, specialised, and, at times, life-saving support to victim-survivors of sexual violence.

Projects and service developments

SARSAS continues to provide the following core services across the Avon and Somerset area. In the year, most of our services have returned to face-to-face delivery, but we have retained some remote facility (approximately 30%) for those clients who find this more accessible.

- Referrals and assessments

In the year to 31st March 2022, we received 1,447 referrals for support (2021: 1,292). This reflects an increase of 12% on the previous year and a total increase of 37% since the year ended 31st March 2020.

Our Pathway Navigator Service is now fully embedded, providing comprehensive triage, assessment, and signposting for new clients. We delivered 887 assessments (2021: 502) which is a 77% increase on the previous year.

- Helpline services

We provide direct access emotional support through our telephone helpline, e-support and live chat facilities that run five days a week.

This year we introduced an Emotional Support Call Service through which we provide additional support to particularly vulnerable clients on our waiting list.

Collectively, in the year to 31st March 2022, these services received 4,355 contacts (2021: 4,393), totalling 1,011 hours of support (2021: 770 hours). This included 2,671 calls to our helpline (2021: 3,542), 934 e-support contacts (2021: 734), 335 live chats (2021: 117) and 415 emotional support calls (2021: Nil).

- Specialist support work

Specialist support work provides emotional, practical and advocacy support for survivors who have complex needs. This includes specialist support for

Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2022

clients with Learning Disabilities and Autism. In the year ended 31st March 2022, we supported 158 specialist support work clients (2021: 106) through 1,215 structured one-to-one sessions (2021: 1,047).

- Counselling

Specialist one-to-one counselling is delivered by qualified and experienced trauma counsellors. In the year to 31st March 2022, we supported 332 clients (2021: 229) through 3,568 sessions (2021: 2,559). Our weekly capacity of counselling slots increased from 100 in April 2021 to 120 by the end of the year.

- Groups

We are particularly proud of our group work delivery this year, which has previously been inhibited by COVID-19. Having successfully recruited a new programme co-ordinator, we developed and expanded our portfolio of group support incorporating both psychoeducational and holistic/self-care approaches. We have delivered 12 groups supporting 89 women.

- Online Resources

Our self-help guides (including easy read, translated versions, support for men and boys and advice for family and friends) continue to be available through our website. This year we also launched a new, free online Trauma and Self Care Course which has been accessed by 325 people.

- Website and social media

This year saw development of our new branding and website which was launched in June 2022.

The new website has improved access and inclusivity leading to increased engagement. It also includes our Survivor Pathway Platform which gives clients and professionals clear pathways to support across the South West.

Our social media platform promotes self-care, awareness, education, and campaigning.

- Training

We have developed an extended training arm supporting professionals to increase their confidence and understanding of consent, trauma and support available for people affected by sexual violence through talks, workshops, coaching and resources.

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Partnership working

SARSAS continues to believe in and champion partnership working. As the leading agency in the Avon and Somerset Sexual Violence Consortium, and through the Keeping Bristol Safer Partnership, we work with our partners to deliver service, share best practise, and develop innovative approaches to support.

Through the Phoenix Project we work closely with Barnardo's providing specialist and holistic support to young people who have experienced sexual violence across Somerset. We have worked with the University of the West of England funded through the Somerset Council Safer Streets campaign, to facilitate focus groups and research on Violence Against Women and Girls.

Funding

Funding from Bristol City Council (Safer Bristol), the Ministry of Justice and NHS Bristol, North Somerset and South Gloucestershire Clinical Commissioning Group (NHS BNSSG CCG) continues to make up 59% (2021: 59%) of the grant funding in the year.

Several new grants started in the year, including:

- Uplifts to our grant funding from Avon and Somerset Police and Crime Commissioner, and NHS BNSSG CCG were awarded.
- Garfield Weston Foundation awarded a one-year grant for the provision of counselling to victim-survivors of rape or sexual abuse.
- Nelson Trust awarded funding for the provision of online workshops as part of the Safer Streets Violence Against Women and Girls project.
- The Brook Trust awarded a three-year grant towards our counselling service.
- The Three Guineas Trust awarded a two-year grant to support our specialist support service for women with learning disabilities and autism who have experienced sexual violence.

Workforce development

The Senior Leadership Team comprises the CEO, Head of Fundraising, Head of People and Finance, and Head of Services.

The Management Team continues to support the Senior Leadership Team with day-to-day operations of the organisation. The team comprises the Counselling

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Manager, Support Services Manager, Communications and Training Manager and Volunteer and Helpline Services Manager.

We have bid farewell to several members of the team who have moved on to new ventures, with wish them the very best. We have also welcomed new people to the team including those coming into the new roles of Groupwork Coordinator, Senior Trainer, Trainer, Training Coordinator, and Project Coordinator (Learning Disabilities and Autism Team).

We have supported two apprentices through the government Kickstart Scheme, one of which is now a permanent SARSAS employee.

Volunteers continue to be a valuable and crucial part of SARSAS. We have engaged 28 active volunteers this year. Volunteers primarily support our helpline but have also supported our communications team. We are keen to expand our volunteer engagement across all our services.

We want to extend our thanks and gratitude to all the staff and volunteers who have shown such commitment and dedication in ensuring that we continue to provide consistent and high-quality service to our clients.

Campaigning

SARSAS continues to work to raise awareness and challenge misconceptions about sexual violence and abuse. This year we were particularly pleased to extend our specialist service supporting women with Learning Disabilities and Autism, recruiting a project co-ordinator and additional support worker.

This year saw the completion of the National Sibling Sexual Abuse Project, led by SARSAS in partnership with Rape Crisis England and Wales, West Mercia Sexual Abuse Support and the universities of the West of England and Birmingham. This ground-breaking research project concluded with a National Conference in February 2022.

SARSAS are proud 2021 winners of the prestigious GSK Award.

Financial review

Financial summary

Income in the year totalled £1,580,750 (2021: £1,520,591) of which £1,539,859 (2021: £1,447,247) came from grant funding from several different bodies (see note 4 to the financial statements). These funds were used to provide a range of services – including counselling, helpline services, support services and training – to relieve the trauma and distress of those who have experienced sexual violence.

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Expenditure in the year totalled £1,657,656 (2021: £1,277,842) of which £1,543,442 (2021: £1,198,138) related to charitable activities. Of this amount spent on charitable activities, the most sizeable is on staff costs which totalled £998,120 (2021: £670,297).

An investment is held with Investec Wealth and Investment with the purpose of securing funds and trying to achieve higher returns. The investment is low-to-medium risk and is spread between fixed interest, equities, property, alternative assets and cash. Investment income of £3,627 (2021: £3,268) was earned in the year and the investment value has increased by £6,063 (2021: increase by £21,402).

Total funds as at 31st March 2022 were £397,481 (2021: £468,324) of which £342,319 (2021: £281,476) was unrestricted and £55,162 (2021: £186,848) was restricted and unavailable for the general purposes of the charity. Of the unrestricted funds none have been designated (2021: none).

Investment policy

The Board of Trustees has responsibility for the purchase, sale, assignment, transfer and management of all investments. Investments are defined to include, but are not limited to, any monetary or negotiable asset or property right held by the charity.

In the management of SARSAS' investments, consideration will be given to the requirements of the charity for liquidity, diversification and safety of principal, yield, maturity, quality and capability of investment management, with the primary emphasis being on safety.

The overall objective of the investment policy is to invest the charity's available funds in such a manner as to earn as high a level of return as can reasonably be achieved within the framework of the policy and consistent with the primary objective of the safety and preservation of capital.

Wherever possible, the Board of Trustees also takes social, environmental or ethical considerations into account in its investment decisions.

Reserves policy

The level of income retained in reserves is based on a realistic assessment of contractual obligations to staff (i.e., maternity, sickness and redundancy pay), running cost contingencies, winding up and dilapidation costs, risk management and any unanticipated reductions in income.

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Due to the nature of SARSAS's work, particularly with our vulnerable clients, it is vital that counselling and support are completed for each client in a sensitive and timely manner. Therefore, the running costs contingency is significant and represents an estimate of six months of skeleton operating costs prioritising the continuation and safe ending of the counselling and support work being actively provided by the organisation. Any clients on our waiting list will be contacted and signposted to other services.

For the financial year ending 31st March 2023, it is forecast that £442,500 would be required to give six months of skeleton operating costs as described above. Due to exceptional, one-off funding uplifts in the 2022/23 financial year, this figure is inflated and, for the 2023/24 financial year is forecast to reduce to £330,500. Unrestricted reserves at 31st March 2022 stand at £342,319 and are forecast to be £402,300 by 31st March 2023.

We recognise that any reserves held as cash at bank over £85,000 are at risk and will not be guaranteed by the Government should there be a collapse of the financial system. Bank balances are reviewed by the Board of Trustees on a quarterly basis as part of the management accounts process. Where the balance of a bank account exceeds £85,000 the Board of Trustees review and, where appropriate, take action to mitigate the financial risk.

Fundraising approach

Donors to SARSAS can be assured that we comply with the regulatory standards for fundraising. We are registered with the Fundraising Regulator and are committed to the Fundraising Promise and adherence to the Code of Fundraising Practice. Our Head of Fundraising and a member of the Board of Trustees are members of the Institute of Fundraising.

Our fundraising effort mainly involves encouraging donations and gifts in individuals, campaigns such as the Big Give, supporting individuals in sponsorship events and corporate charity of the year nominations.

During the year, we did not use third-party suppliers for the purposes of raising funds.

Our website outlines our complaints policy for the public and clearly explains how an individual can complain. We received Nil complaints relating to fundraising in the financial year (2021: Nil).

We acknowledge all complaints within five days and respond in full within 20 days. Complaints are dealt with in-line with our Ethical Fundraising Policy. The most serious complaints are escalated to CEO or Chair of the Board of Trustees.

**Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2022**

Our Fundraising and Vulnerable People policy is available on request. In addition to our policy, we have an operating procedure to protect vulnerable people.

Statement on going concern

After reviewing the charity's forecasts and projections and its reserves, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

The main risk to the organisation's ability to continue as a going concern is the loss of significant funding. To mitigate this risk, the organisation has implemented a fundraising plan which works to increase its work with a wide range of funding bodies and diversifies the portfolio of funders.

SARSAS has secured 96% of budgeted income for the 2022/23 financial year however, due to the cyclical nature of grant funding, this figure currently stands at 14% for the 2023/24 financial year.

Statutory funding is significant for the organisation and, with current grant agreements due to come to an end on 31st March 2023, SARSAS will be engaging in the recommissioning process. SARSAS is already preparing for the recommissioning process, has a proven track record for excellent service delivery, and has a strong relationship with funders.

Given the focus on sexual violence during the COVID-19 pandemic and the continuing rising demand for services for people who have experienced sexual violence, there is confidence that funders will be receptive to applications made and that funding will be secured accordingly.

SARSAS's structure was designed to accommodate the periods of expansion and contraction that many charities experience over their life cycle. Whilst the strategy is to maintain or grow the levels of service delivery in response to growing demand and waiting lists, were contraction to be required, this can be implemented in such a way that service delivery on secured grants would not be adversely affected, and unrestricted reserves are sufficient to cover any associated costs.

Structure, governance and management

Governing document

SARSAS is a private company limited by guarantee governed by its Memorandum and Articles of Association dated 29 October 2008. It is a charity registered with the Charity Commission.

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Anyone aged over 18 years of age can become a member of the Company and there are currently 39 members (2021: 39), each of whom agrees to contribute £10 in the event of the charity winding up.

Appointment of Trustees

Trustees are elected by members of the charity or co-opted and elected at General Meetings.

Where applicable, the volunteer representative is a full trustee but must declare a conflict of interest where there are disclosures that relate to her line management in her capacity as a volunteer. She is co-opted through election by her peers then elected by members at a General Meeting. Currently, there is no volunteer representative however, the Board of Trustees is looking to fill this position.

Trustee induction and training

All new Trustees receive an induction into the work of the charity as well as an introduction into the role of a trustee and its responsibilities. The induction process for new Trustees also includes training and development days.

Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The Board of Trustees, which cannot have less than three or more than twelve members, administers the charity. The Board of Trustees normally meets quarterly. In addition, the Board operates two sub committees being the Finance, Risk and HR Sub Committee and the Strategy Sub Committee both of which meet regularly.

A Chief Executive Officer (CEO) is appointed by the Trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the CEO has delegated authority, within terms of delegation approved by the Trustees, for operational matters including finance, employment and service delivery related activities.

Related parties and co-operation with other organisations

None of the Trustees receive remuneration or other benefit for their work with the charity. Any connection between a trustee or senior manager and a potential employee, supplier or service provider must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party.

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As part of the recruitment process all Trustees complete a Conflict-of-Interest statements. At each Board meeting, all Trustees must declare any changes to their conflicts of interest.

See note 22 of the financial statements for further information about related party transactions.

SARSAS leads a consortium of sexual violence support services and works in close partnership with Womankind, The Green House, and Barnardo's BASE to deliver high quality services to survivors.

Pay policy for senior staff

The pay of the senior staff is reviewed annually, along with that of all employees, and normally increased in accordance with inflation and annual earnings.

Pay benchmarking is carried out as part of the recruitment of new posts through internet searching for similar posts and discussion with partner agencies delivering sexual violence services across the country in the Rape Crisis network.

Risk management

The Trustees hold a Risk Register documenting the major risks facing the charity along with mitigating actions. This is reviewed on a regular basis as part of the rolling timetable of the Finance Risk and HR Sub Committee and the Board of Trustees.

The following are considered by the Board of Trustees to be the top five risks to the organisation where there is a medium-to-high probability of them occurring and, if this were to happen, there would be a significant impact on the organisation:

- *SARSAS is not in a sustainable financial position due to lack of grant funding, insufficient reserves, inadequate cashflow or low levels of fundraising*

SARSAS has a robust financial planning, budgeting and reporting mechanism in place. This includes detailed budgeting, review and monitoring of the reserves policy and level of reserves, cashflow forecasting and monitoring, and assessment of actual performance against the fundraising plan.

The Finance, Risk and HR Sub Committee considers and monitors the financial risk of the organisation and reports accordingly to the Board of Trustees.

**Somerset and Avon Rape and Sexual Abuse Support
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- *Safeguarding measures for service users and staff/volunteers are not in place or not adhered to*

Safeguarding policies and procedures are in place along with regular supervision and training for staff and volunteers and clear channels for reporting potential safeguarding issues.

- *Staffing levels are not appropriately maintained due to a combination of loss of key staff, high staff turnover and inability to recruit in a timely and effective manner*

SARSAS has a comprehensive HR policy framework and development plans in place. All key management positions are currently filled. Key personnel have an extended notice period which would allow sufficient time for recruitment.

Additional office space has been secured and a refurbishment completed to provide a nice working environment for staff. In addition, a hybrid working model has been put in place to allow staff to work flexibly as suitable for their role.

- *IT systems are not fit for purpose and data security is compromised*

Significant investment into the IT systems used by the organisation is ongoing. Appropriate disaster recovery plans and procedures are in place. External experts are contracted to review and maintain data security and system capability. An external specialist General Data Protection Regulation (GDPR) consultant and Data Protection Officer (DPO) has been appointed.

- *SARSAS does not work effectively with its partners*

Service level agreements and contracts are in place with all partners which include clear responsibilities and deliverables. All of the Key Performance Indicators (KPIs) are monitored closely and discussed with all partners at regular review meetings.

- *SARSAS does not deliver against its contracts*

Project appraisal procedures and performance monitoring arrangements are in place including detailed review of client feedback, outcomes and financial data. SARSAS focuses on effective partnership working with commissioners and funders.

Safeguarding statement

SARSAS is committed to safeguarding and promoting the welfare of children, young people and adults with care and support needs who use its services. The welfare of all children is paramount, and safeguarding is everyone's business⁵. The SARSAS safeguarding policy is in line with the Children Act 1989 and 2004. Section 17 and 47 of the 1989 Act imposed a positive duty to safeguard and promote the welfare of children.

Safeguarding is a specific activity that is undertaken to protect specific children and adults with care and support needs who are suffering, or are at risk of suffering, harm. All children have the right to protection regardless of gender, ethnicity, disability, sexuality, or beliefs.

All agencies have a statutory responsibility to safeguard children.

Our 'Adults at Risk Safeguarding Policy' and 'Child Safeguarding Policy' document sets out Somerset and Avon Rape and Sexual Abuse Support (SARSAS)'s overall approach to protecting children and vulnerable adults from abuse. Policies are supported by detailed procedures which explain how this policy is to be carried out by Team Members.

Everyone that SARSAS works with will be informed of our policy statements as part of an explanation of the limits of confidentiality. A copy of this policy and procedure is made available as appropriate and is also available on our website.

Plans for future periods

Long waiting lists remain our biggest challenge as demand for our service continues to exceed our service delivery capacity. We are looking at new services and innovative ways to address this. This will include the continued development of our group work programmes, incorporating a new online introduction course that we envisage will be accessible for all clients at the start of their journey with SARSAS. We also recognise that increased prevention and campaigning work is crucial if we are to have a long-term impact on the prevalence of sexual violence.

We are keen to increase our survivor voice engagement. We are developing a 'shadow board' made up of individuals with lived experience and we are expanding our survivor led group work programme.

SARSAS is an inclusive service that is committed to continually increasing diversity both internally and within our client reach. We are developing support programmes in partnership with communities that are currently underrepresented

⁵ <https://www.nspcc.org.uk/keeping-children-safe/reporting-abuse/dedicated-helplines/>

**Somerset and Avon Rape and Sexual Abuse Support
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in our services including BAME, refugee and LGBTQ+ organisations. We have also secured funding to develop focus groups and research around how the sexual violence sector can better support transgender people.

Trustees' responsibilities in relation to the financial statements

The Trustees (who are also directors for the purposes of Company law) are responsible for preparing a Trustees' annual report and 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 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 for that period. In preparing the 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
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2022**

Statement as to disclosure to our Independent Examiner

The Trustees confirm that, so far as they are aware at the time of approving the Trustees' annual report, there is no relevant information of which the charity's Independent Examiner is unaware. They have taken all the steps that they ought to have taken as Trustees in order to make themselves aware of any relevant information and to establish that the charity's Auditor is aware of that information.

By order of the Board of Trustees

A handwritten signature in black ink, appearing to read 'R. Walter', is written over a faint, light blue circular stamp. The signature is fluid and cursive.

18th October 2022

Independent Auditor's Report for the year ending 31 March 2022

Opinion

We have audited the financial statements of Somerset and Avon Rape and Sexual Abuse Support (the 'charitable company') for the year ended 31 March 2022 which comprise the statement of financial activities, balance sheet, statement of cash flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including 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 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor'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 trustee's 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 original financial statements were authorised for issue.

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

Independent Auditor's Report for the year ending 31 March 2022

Other information

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

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

We have nothing to report in this regard.

Opinion 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, which includes the Directors' Report prepared for the purposes of company law for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report included within the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors Report included in the Trustees' Report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations necessary for the purposes of our audit.

Independent Auditor's Report for the year ending 31 March 2022

Responsibilities of the trustees

As explained more fully in the Trustees' Responsibilities Statement set out in the Trustees' Report, the trustees (who are also the directors of the charitable company 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 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 charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations.

We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of the legal and regulatory frameworks applicable to the charity financial statements or that had a fundamental effect on the operations of the charity. We determined that the most significant laws and regulations included United Kingdom Generally Accepted Accounting Practice and Companies Act 2006.
- We understood how the charity is complying with those legal and regulatory frameworks by making inquiries of management, and those responsible for legal and compliance procedures.

Independent Auditor's Report for the year ending 31 March 2022

- We assessed the susceptibility of the charity's financial statements to material misstatement including how fraud might occur. Audit procedures performed by the engagement team included:
 - identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud;
 - understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process;
 - challenging assumptions and judgements made by management in its significant accounting estimates; and
 - identifying and testing journal entries, in particular any journal entries with unusual characteristics.

Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with ISAs (UK).

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. This description forms part of our auditor's report.

Use of our report

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



**Scott Lawrence FCA
(Senior Statutory Auditor)**

For and on behalf of:

Hazlewoods LLP
Chartered Accountants and Statutory Auditors
Staverton Court
Staverton
Cheltenham
GL51 0UX

Date: 18/10/2022

**Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2022**

**Statement of financial activities (Income and expenditure account)
for the year ended 31 March 2022**

	Notes	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
		£	£	£	£
Income & endowments from:					
Donations & legacies	3	34,759	-	34,759	52,640
Charitable activities	4	30,000	1,509,859	1,539,859	1,447,247
Other trading activities	5	2,505	-	2,505	17,436
Investments	6	3,627	-	3,627	3,268
		<u>70,891</u>	<u>1,509,859</u>	<u>1,580,750</u>	<u>1,520,591</u>
Expenditure on:					
Raising funds	7	-	(114,214)	(114,214)	(79,703)
Charitable activities	8	(16,111)	(1,527,331)	(1,543,442)	(1,198,138)
		<u>(16,111)</u>	<u>(1,641,545)</u>	<u>(1,657,656)</u>	<u>(1,277,841)</u>
Net gains/(losses) on investments	14	6,063	-	6,063	21,402
Net income		60,843	(131,686)	(70,843)	264,152
Transfers between funds	19	-	-	-	-
		<u>60,843</u>	<u>(131,686)</u>	<u>(70,843)</u>	<u>264,152</u>
Net movement in funds					
Reconciliation in funds					
Total funds brought forward		281,476	186,848	468,324	204,173
Total funds carried forward	19	<u>342,319</u>	<u>55,162</u>	<u>397,481</u>	<u>468,325</u>

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

The notes on pages 27 to 46 form part of these financial statements.

**Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2022**

Balance sheet as at 31 March 2022

	Notes	2022 £	2021 £
Fixed Assets			
Tangible Assets	13	62,540	29,810
Investments	14	181,291	175,228
Total fixed assets		<u>243,831</u>	<u>205,038</u>
Current Assets			
Debtors	15	150,002	172,483
Cash at bank and in hand		582,967	333,289
Total current assets		<u>732,969</u>	<u>505,772</u>
Liabilities			
Creditors: amounts falling due within one year	16	(579,319)	(242,486)
Net current assets		<u>153,650</u>	<u>263,286</u>
Net assets		<u><u>397,481</u></u>	<u><u>468,324</u></u>
The Funds of the charity			
Unrestricted funds	19	342,319	281,476
Restricted income funds	19	55,162	186,848
Total charity funds		<u><u>397,481</u></u>	<u><u>468,324</u></u>

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

Approved by the Trustees on 18th October 2022 and signed on their behalf by:



Penny Walster, Chair of Trustees

Registered Company Number: 6738639

The notes on pages 27 to 46 form part of these financial statements.

**Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2022**

Statement of cash flows for the year ended 31 March 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Net cash provided by operating activities	21	289,169	271,566
Cash flows from investing activities			
Dividends and interest from investments		3,627	3,269
Purchase of property, plant and equipment		(43,118)	(9,454)
Loss on disposal of fixed assets		-	917
		(39,491)	(5,268)
 Change in cash and cash equivalents in the reporting period		 249,678	 266,298
 Cash and cash equivalents at the beginning of the reporting period		 333,289	 66,991
Cash and cash equivalents at the end of the reporting period		582,967	333,289

The charity has no debt and therefore no analysis of net debt is presented.

Notes to the financial statements for the year ended 31 March 2022

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

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 (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Somerset and Avon Rape and Sexual Abuse Support meet the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Preparation of the accounts on a going concern basis

The charity reported a cash inflow of £249,678 (2021: £266,298) for the year. Closing reserves as at 31 March 2022 were £397,481 (2021: £468,324), of which £342,319 (2021: £281,476) were unrestricted.

The Trustees have reviewed the circumstances of the charity and consider that adequate resources continue to be available to fund the activities of the organisation for the foreseeable future. The Trustees are therefore of the view that the charity is a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

1. Accounting policies (continued)

c) Income (continued)

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met (see note 19).

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

In accordance with the Charities SORP (FRS 102) the general volunteer time is not recognised in the financial statements. Refer to the Trustees' annual report for more information about their contribution.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Restricted funds are amounts which the funder has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure and irrecoverable VAT

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

Expenditure is classified under the following activity headings:

- Costs of raising funds and their associated support costs.

1. Accounting policies (continued)

g) Expenditure and irrecoverable VAT (continued)

- Expenditure on charitable activities includes the costs associated with the provision of services to service users along with the production of materials and educational activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.,

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charitable activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities as appropriate.

i) Operating leases

The charity classifies the lease of printing equipment as operating leases; the title to the equipment remains with the lessor and the equipment is replaced every 3 years whilst the economic life of such equipment is normally 4 years. Rental charges are charged on a straight-line basis over the term of the lease.

j) Tangible fixed assets

Individual fixed assets costing £300 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight-line basis as follows:

Asset Category	Method
Fixtures and Fittings	6-3 years straight line
Computers and equipment	4 years straight line

No depreciation is charged in the year of purchase.

1. Accounting policies (continued)

k) Debtors

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

l) Cash at bank and in hand

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

m) Creditors and provisions

Creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Investments

Investments listed on a recognised stock exchange are stated at mid-market value in the Balance Sheet. All movements in value arising from changes and revaluations are included in the Statement of Financial Activities.

o) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

p) Pensions

As part of an employee's benefit package, the charity makes an employer contribution into a personal pension scheme of each employee's choosing. Employees are automatically enrolled into the National Employment Savings Trust (NEST) unless they choose to opt into a different pension scheme of their choosing.

q) Critical accounting estimates and areas of judgement

Preparation of the financial statement requires management to make judgements and estimates. The Trustees consider that there are no material judgements in applying accounting policies or key sources of estimation uncertainty.

Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2022

2. Legal status of the Charity

The charity is a private company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

The total number of members at 31 March 2022 was 39 (2021: 39). Any Trustees who are members of the charity are only entitled to voting rights; those Trustees have no beneficial interest in the charity.

3. Income from donations and legacies

	2022	2021
	£	£
Donations	<u>34,759</u>	<u>52,640</u>

The income from donations and legacies was £34,759 (2021: £52,640) of which £34,759 (2021: £52,640) was unrestricted and £Nil (2021: £ Nil) was restricted.

The Charity also benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS102 and the Charities SORP (FRS102), the economic contribution of general volunteers is not recognised in the accounts.

Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2022

4. Income from Charitable activities

	2022	2021
	£	£
1625 Independent People	2,704	3,117
Avon & Somerset OPCC	61,509	96,442
Avon & Somerset Police Community Action	4,960	1,736
Awards for All	-	10,000
Bailey Thomas Charitable Trust	1,500	-
Barnardo's	68,141	71,177
Bluestar Project	5,000	-
Bristol City Council	128,000	128,000
Comic Relief	-	76,668
David Family Foundation	3,694	-
Garfield Weston Foundation	25,000	8,333
GSK	30,000	-
Home Office	136,878	90,868
Kickstart Scheme	11,781	-
Lloyds Bank Foundation	24,600	42,340
Ministry of Justice – Bristol	176,245	157,886
Ministry of Justice – Taunton	176,245	164,819
NHS Bristol, North Somerset and South Gloucestershire (BNSSG) CCG	423,000	400,078
North Somerset Council	5,893	-
Quartet Community Foundation	1,250	3,750
Rape Crisis England & Wales	871	871
Somerset County Council	13,744	-
St John's Foundation	30,000	30,000
Taunton Women's Aid	10,000	2,500
The Brook Trust	33,000	18,750
The Clothesworkers' Foundation	5,909	5,000
The Edward Gostling Foundation	2,667	-
The Henry Smith Charity	55,000	55,000
The National Lottery Community Fund	-	9,994
The Nelson's Trust	40,601	-
The Nisbet Trust	15,000	15,000
The Three Guineas Trust	46,667	54,919
Total income from charitable activities	<u>1,539,859</u>	<u>1,447,247</u>

The income from charitable activities was £1,539,859 (2021: 1,447,247) of which £30,000 (2021: £ Nil) was unrestricted and £1,509,859 (2021: £1,447,247) was restricted. Details of restricted funds are set out in Note 21 to these financial statements.

**Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2022**

5. Income from other trading activities

	2022 £	2021 £
Provision of training courses	725	1,000
Sale of materials	-	4,986
Other	1,780	11,950
	<u>2,505</u>	<u>17,936</u>

Income from other trading activities was £2,505 (2021: £17,936), all of which was unrestricted.

6. Investment income

	2022 £	2021 £
Investment income	<u>3,627</u>	<u>3,269</u>

Investment income of £3,627 (2021: £3,269) is from investments held in the period and is wholly unrestricted. See note 16 to these financial statements for further details.

Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2022

7. Expenditure on raising funds

	Fundraising costs £	Support Costs £	2022 Total £	2021 Total £
Staff costs	70,231	6,413	76,644	63,630
Recruitment	709	65	773	712
Support and Development (staff and volunteers)	2,333	142	2,475	1,296
Travel and subsistence (staff and volunteers)	567	52	619	140
Fundraising	19,740	-	19,740	1,770
Rent, rates and service charges	4,134	378	4,512	4,773
Printing, postage and stationery	100	10	112	469
Telephone and computer charges	2,479	226	2,706	1,716
Equipment and maintenance	605	55	660	644
General expenses	760	69	830	499
Professional fees	3,635	332	3,967	2,884
Governance costs	58	5	63	62
Annual General Meeting	-	-	-	37
Bad debt write off	125	11	136	-
Depreciation and loss on disposal of assets	898	82	979	1,073
	<u>106,374</u>	<u>7,840</u>	<u>114,214</u>	<u>79,705</u>

In the year ended 31 March 2022, expenditure of £114,214 (2021: £79,704) was incurred on raising funds, of which £nil (2021: £nil) was unrestricted.

10% of support costs have been allocated to fundraising activities in the current year (2021: 10%) based on salary allocation.

Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2022

8. Expenditure on charitable activities

	Charitable Activities £	Support Costs £	2022 Total £	2021 Total £
Staff costs	863,756	57,719	921,475	670,297
Recruitment	8,716	582	9,298	7,499
Support and Development (staff and volunteers)	43,720	1,276	44,997	36,641
Travel and subsistence (staff and volunteers)	7,074	466	7,540	1,609
Contractors and counsellors	241,505	-	241,505	245,354
Projects and other direct service costs	123,309	-	123,309	105,267
Resource development and knowledge distribution	27,019	-	27,019	3,009
Rent, rates and service charges	50,847	3,398	54,245	50,284
Printing, postage and stationery	1,259	84	1,341	4,940
Telephone and computer charges	30,492	2,038	32,530	18,084
Equipment and maintenance	7,437	497	7,934	6,780
General expenses	9,352	625	9,977	5,242
Professional fees	44,704	2,987	47,691	30,379
Governance costs	708	47	756	657
Annual General Meeting	-	-	-	384
Bad debt write off	1,532	102	1,634	-
Depreciation and loss on disposal of assets	11,038	738	11,776	11,303
Bank charges	-	415	415	409
	<u>1,472,468</u>	<u>70,974</u>	<u>1,543,442</u>	<u>1,198,138</u>

Expenditure on charitable activities was £1,543,442 (2021: £1,198,138) of which £16,111 (2021: £nil) was unrestricted and £1,527,331 (2021: £1,198,138) was restricted.

Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2022

9. Net income for the year

Net income for the year is stated after charging:

	2022	2021
	£	£
Operating leases – equipment	3,632	3,652
Depreciation (note 15)	12,755	11,460
Auditor / Independent Examiner's remuneration:		
Auditors remuneration	6,600	6,600
Independent Examination fees		-
Accountancy services	1,200	1,200
	<u>1,200</u>	<u>1,200</u>

10. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2022	2021
	£	£
Salaries and wages	898,794	670,020
Social security costs	55,058	30,764
Pension costs	44,267	33,143
	<u>998,119</u>	<u>733,927</u>

Staff costs for the year ended 31 March 2022 include £2,390 (2021: £nil) of redundancy payments relating to one redundant role.

No employees (2021: no employees) had employee benefits in excess of £60,000. Pension costs are allocated to funds in proportion to the related staffing costs incurred.

Key management personnel:

- Trustees
- Chief Executive Officer
- Head of People and Finance
- Head of Fundraising
- Head of Service Delivery

The total employee benefits of the key management personnel of the charity were £162,722 (2021: £177,800).

The Trustees were not paid and did not receive any other benefits from employment in the year (2021: £Nil). No trustee received payment for professional or other services supplied to the charity (2021: £Nil).

11. Staff numbers

The average headcount for the reporting period was 45 staff (2021: 39). The average number of full-time equivalent employees (including casual and part-time staff) during the year was 29 (2021: 22). The average number of full-time staff was 7 (2021: 5) and the average number of part-time staff was 38 (2021: 33) in the reporting period.

**Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2022**

12. Corporation tax

The charity is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1988 or Section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

13. Tangible fixed assets

	Fixtures and Fittings £	Computer and Office £	Total £
Cost:			
As at 1 April 2021	26,828	27,703	54,531
Additions	21,320	24,165	45,486
Disposals	-	-	-
As at 31 March 2022	48,148	51,868	100,015
Depreciation:			
As at 1 April 2021	14,006	10,715	24,721
Charge for the year	7,566	5,189	12,755
Disposals	-	-	-
At 31 March 2022	21,572	15,904	37,476
Net book value:			
As at 31 March 2021	12,822	16,988	29,810
At 31 March 2022	26,576	35,964	62,540

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14. Investments

	£
Value as at 1 April 2021	175,228
Revaluation	6,063
Value as at 31 March 2022	<u>181,291</u>

The charity has a portfolio investment of £150,000 with Investec Wealth & Investment. The investment was set up with a low-to-medium risk profile.

	2022	2021
	£	£
UK government and corporate bonds	40,700	56,670
Overseas Government and Corporate Bonds	13,543	-
UK equities	19,511	24,961
International equities	46,035	45,046
UK property	14,537	13,291
Other investments	41,705	31,878
Cash or cash equivalents	5,260	3,382
	<u>181,291</u>	<u>175,228</u>

15. Debtors

	2022	2021
	£	£
Debtors due in more than one year	-	4,950
Trade debtors	129,046	121,949
Other debtors	6,635	2,195
Prepayments and accrued income	14,321	43,389
	<u>150,002</u>	<u>172,483</u>

As at 31 March 2022, a tenancy deposit was held valued £4,950 (2021: £4,950) relating to the lease taken on the new Taunton office building. This is now due within one year (2021: due after one year) and is considered to be fully recoverable.

Somerset and Avon Rape and Sexual Abuse Support
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16. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	68,391	57,673
Short term compensated absences (holiday pay)	13,666	14,433
Accruals	62,612	17,380
Other creditors	9,348	8,310
Credit cards	1,420	1,086
Deferred income (see note 17)	423,882	143,604
	<u>579,319</u>	<u>242,486</u>

17. Deferred Income

Deferred income comprises income from charitable activities relating to future periods.

	£
Balance as at 1 April 2021	143,604
Amount released to income earned from charitable activities	(143,604)
Amount deferred in year	423,882
	<u>423,882</u>
Balance as at 31 March 2022 (see note 16)	<u>423,882</u>

18. Financial commitments

As at 31 March 2022, the charity had annual commitments under non-cancellable operating leases as follows:

	2022	2021
	£	£
Within one year	18,344	35,922
Between one and five years	6,406	24,750
After five years	-	-
	<u>24,750</u>	<u>60,672</u>

19. Analysis of charitable funds

	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers / Net investment gains/(loses)	Balance at 31 March 2022
	£	£	£	£	£
Unrestricted funds					
Unrestricted funds	281,476	70,891	(16,111)	6,063	342,319

Somerset and Avon Rape and Sexual Abuse Support
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19. Analysis of charitable funds (continued)

Restricted funds	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers / Net investment gains/(loses)	Balance at 31 March 2022
1625 Independent people	-	2,704	(2,704)	-	-
Avon & Somerset OPCC	-	61,509	(61,509)	-	-
Avon & Somerset Police Community Action	-	4,960	(4,960)	-	-
Awards for All Bailey Thomas Charitable Trust	-	1,500	(1,500)	-	-
Barnardo's	-	68,141	68,141	-	-
Bluestar Project	-	5,000	(5,000)	-	-
Bristol City Council	-	128,000	(128,000)	-	-
Comic Relief	8,108	-	(8,108)	-	-
David Family Foundation	-	3,694	(3,694)	-	-
Garfield Weston Foundation	-	25,000	(25,000)	-	-
Home office	-	136,878	(136,878)	-	-
Kickstart Scheme	-	11,781	(11,781)	-	-
Lloyds Bank Foundation	16,833	24,600	(41,433)	-	-
Ministry of Justice – Bristol	-	176,245	(176,245)	-	-
Ministry of Justice – Taunton	-	176,245	(176,245)	-	-
NHS BNSSG CCG	128,921	423,000	(531,278)	-	20,643
North Somerset Council	-	5,893	(5,893)	-	-
Quartet Community Foundation	-	1,250	(1,250)	-	-
Rape Crisis England & Wales	-	871	(871)	-	-
Somerset County Council	-	13,744	(9,689)	-	4,055
St John's Foundation	32,984	30,000	(62,984)	-	-
Taunton Women's Aid	-	10,000	(10,000)	-	-
The Brook Trust	-	33,000	(33,000)	-	-
The Clothworkers Foundation	-	5,909	(5,909)	-	-
The Edward Gostling Foundation	-	2,667	(2,667)	-	-
The Henry Smith Charity	-	55,000	(55,000)	-	-
The Nelson's Trust	-	40,601	(40,601)	-	-

**Somerset and Avon Rape and Sexual Abuse Support
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19. Analysis of charitable funds (continued)

	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers / Net investment gains/(loses)	Balance at 31 March 2022
Restricted funds					
The Nisbet Trust	-	15,000	(15,000)	-	-
The Three Guineas Trust	2	46,667	(16,205)	-	30,464
	<u>186,848</u>	<u>1,509,859</u>	<u>(1,641,545)</u>	<u>-</u>	<u>55,162</u>
Total charity funds	<u>468,324</u>	<u>1,580,750</u>	<u>(1,657,656)</u>	<u>6,063</u>	<u>397,481</u>

Name of restricted funds Description, nature and purpose of fund

Independent People 1625	Funding for the provision of support, training and counselling as part of the wider Ending Women's Homelessness project.
Avon and Somerset OPCC	Funding for the charity to extend its service for women and girls in Somerset with complex needs.
Avon and Somerset Police Community Action	Funding for counselling sessions for women who have experienced rape or sexual abuse.
Bailey Thomas Charitable Trust	Funding towards a specialist support service for women with learning disabilities and autism who have experienced rape and sexual abuse.
Barnardo's	Funding the Somerset Phoenix Project which is a specialist support service for children and young people aged 5-18 and their families in Somerset, who have been affected by childhood sexual abuse.
Bluestar project	Funding for SARSAS's involvement in the Bluestar Project.
Bristol City Council	Funding towards the provision of services for Bristol-based survivors of sexual abuse including telephone helpline, one-to-one support and counselling along with education and prevention work.
Comic Relief	Comic Relief provided funding for two things in the year. One is for the Sexual Violence and Older Women project. The other was their COVID Response funding which, amongst other things, funded the development of the Live Chat service.
David Family Foundation	Funding towards a specialist support service for women with learning disabilities and autism who have experienced rape and sexual abuse.
Garfield Weston Foundation	Fund for the charity to spend on core costs such as the provision of counselling services.

**Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2022**

19. Analysis of charitable funds (continued)

Home Office	Funding for SARSAS's involvement in the Rape Crisis England & Wales (RCEW) National Sibling Sexual Abuse Project. The project focuses on working on how best to support adult victim-survivors of sibling sexual abuse, and children and families affected by this abuse. It is funded by the Home Office and the Ministry of Justice for two years, concluding in March 2022.
Kickstart Scheme	Funding, via the Secretary of State for Work and Pensions' Kickstart Scheme, for the recruitment and employment of apprentices with the aim to create jobs for young people at risk of long-term unemployment. provision of counselling services.
Lloyds Bank Foundation	The funding is for two projects. One focuses on the development and provision of a justice transition service whilst the other explores and develops ways to utilise the sexual violence consortium better in Bristol.
Ministry of Justice (Bristol)	Funding towards the provision of direct and front-line support to female victims of rape and sexual violence in Bristol.
Ministry of Justice (Taunton)	Funding towards the provision of direct and frontline support to female victims of rape and sexual violence within the Somerset and Avon region but outside of Bristol.
NHS BNSSG CCG	Funding to be used for the provision of counselling services for victim-survivors of recent rape and sexual abuse.
North Somerset Council	Funding to extend the counselling service for victim-survivors of rape and sexual abuse in Somerset.
Quartet Community Foundation	Funding to run art therapy workshops in Bristol for women who have experienced rape or sexual abuse.
Rape Crisis England & Wales	Funding for SARSAS's involvement in the Rape Crisis England & Wales (RCEW) National Sibling Sexual Abuse Project. The project focuses on working on how best to support adult survivors of sibling sexual abuse, and children and families affected by this abuse. It is funded by the Home Office and the Ministry of Justice for two years, concluding in March 2022.
Somerset County Council	Funding to extend the counselling service for victim-survivors of rape and sexual abuse in Somerset.

**Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2022**

19. Analysis of charitable funds (continued)

St John's Foundation	Funding for the charity to extend its service for women and girls in Bath and North East Somerset.
Taunton Women's Aid	Funding for counselling sessions those who have experienced sexual violence in the Somerset area.
The Brook Trust	Funding for the charity to extend its service for women and girls in North Somerset with complex needs.
The Clothworkers Foundation	Funding for the refurbishment of the new Taunton premises secured in January 2020.
The Edward Gostling Foundation	Funding towards a specialist support service for women with learning disabilities and autism who have experienced rape and sexual abuse.
The Henry Smith Charity	Salary and related costs for Specialist Support and Counselling for women who have been sexually abused.
The Nelson's Trust	Funding to provide training on sexual violence.
The Nisbet Trust	Funding towards specialist support work provided to service users in Bristol.
The Three Guineas Trust	Funding towards a specialist support service for women with learning disabilities and autism.

During the year £ Nil was transferred from restricted to unrestricted funds.

Analysis of charitable funds – year ended 31 March 2021

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers / Net investment gains/(loses) £	Balance at 31 March 2021 £
Unrestricted funds					
Unrestricted funds	139,984	73,344	-	68,148	281,476

Somerset and Avon Rape and Sexual Abuse Support
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19. Analysis of charitable funds (continued)

Restricted funds	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers / Net investment gains/(loses)	Balance at 31 March 2021
1625 Independent people	1,554	3,117	(4,671)	-	-
Avon & Somerset OPCC	-	96,442	(92,592)	(3,850)	-
Avon & Somerset Police Community Action	-	1,735	(1,735)	-	-
Awards for All	-	10,000	(10,000)	-	-
Barnardo's	-	71,177	(71,177)	-	-
Bristol City Council	3	128,000	(128,003)	-	-
Comic Relief	(373)	76,668	(57,237)	(10,950)	8,108
Garfield Weston Foundation	(513)	8,333	(7,820)	-	-
Lloyds Bank Foundation	10,000	42,340	(35,507)	-	16,833
Ministry of Justice – Bristol	-	157,886	(152,886)	(5,000)	-
Ministry of Justice – Taunton	-	164,819	(159,819)	(5,000)	-
NHS BNSSG CCG	5,835	400,078	(276,992)	-	128,921
Quartet Community Foundation	-	3,750	(3,750)	-	-
Rape Crisis England & Wales (Digital)	4,685	871	(5,556)	-	-
Rape Crisis England & Wales (SVSCSA)	-	90,868	(90,868)	-	-
St John's Foundation	9,230	30,000	(6,246)	-	32,948
Taunton Women's Aid	-	2,500	(2,500)	-	-
The Brook Trust	8,626	18,750	(5,430)	(21,946)	-
The Clothworkers Foundation	-	5,000	(5,000)	-	-
The Henry Smith Charity	-	55,000	(55,000)	-	-
The National Lottery Community Fund	-	9,994	(9,994)	-	-
The Nelson's Trust	5,000	-	(5,000)	-	-
The Nisbet Trust	-	15,000	(15,000)	-	-
The Three Guineas Trust	20,142	54,919	(75,059)	-	2
	<u>64,189</u>	<u>1,447,247</u>	<u>(1,277,842)</u>	<u>(46,746)</u>	<u>186,848</u>
Total charity funds	<u><u>204,173</u></u>	<u><u>1,520,591</u></u>	<u><u>(1,277,842)</u></u>	<u><u>21,402</u></u>	<u><u>468,324</u></u>

Somerset and Avon Rape and Sexual Abuse Support
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20. Analysis of net assets between funds

	Unrestricted fund £	Restricted funds £	Total £
Tangible fixed assets	-	62,540	62,540
Investments	181,291	-	181,291
Cash and bank and in hand	161,028	421,939	582,967
Current assets	-	150,002	150,002
Current liabilities	-	(579,319)	(579,319)
	<u>342,319</u>	<u>55,162</u>	<u>397,481</u>

Prior year comparative	Unrestricted fund £	Restricted funds £	Total £
Tangible fixed assets	-	29,810	29,810
Investments	175,228	-	175,228
Cash and bank and in hand	106,248	227,041	333,289
Current assets	-	172,483	172,483
Current liabilities	-	(242,486)	(242,486)
	<u>281,476</u>	<u>186,848</u>	<u>468,324</u>

21. Reconciliation of net income to net cash flow from operating activities

	2022 £	2021 £
Net income/(expenditure) for the reporting period	(70,843)	264,151
Adjustment for:		
Depreciation charges	12,755	11,460
Gains/(losses) on investments	(6,063)	(21,402)
Dividends and interest from investments	(3,627)	(3,268)
(Increase) in debtors	22,481	(74,363)
Increase/(decrease) in creditors	334,466	94,988
Net cash used in operating activities	<u>289,169</u>	<u>271,566</u>

22. Related party transactions

There were no related party transactions in the financial year ended 31 March 2022 (2021: None).

There were no outstanding balances with related parties as at 31 March 2022 (2021: £Nil).

**Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2022**

23. Capital commitments

At 31 March 2022, the organisation had £15,683 (2021: £Nil) capital commitments.

24. Financial instruments

	2022	2021
	£	£
Financial assets		
Cash	582,967	333,289
Trade debtors	129,046	121,949
Other debtors	6,635	2,195
Debtors over 1 year	-	4,950
Total financial assets	<u>718,648</u>	<u>462,383</u>
	2022	2021
	£	£
Financial liabilities		
Credit cards	1,420	1,086
Trade creditors	68,391	57,673
Other creditors	9,348	8,310
Total financial liabilities	<u>79,159</u>	<u>67,069</u>

Accounts

Somerset and Avon Rape and Sexual Abuse Support

Board of Trustees Report and Financial Statements

For the Year Ended 31 March 2021

Registered Charity Number: 1126682

Registered Company Number: 6738639

**Somerset and Avon Rape and Sexual Abuse Support
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Somerset and Avon Rape and Sexual Abuse Support
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Reference and administration details

Registered name: Somerset and Avon Rape and Sexual Abuse Support

Registered charity number: 1126682

Registered company number: 6738639

Registered address: Somerset and Avon Rape and Sexual Abuse Support

Royal Oak House
Royal Oak Avenue
Bristol
BS1 4GB

Trustees

Trustees, who are also directors under Company law, who served during the year and up to the date of this report were as follows:

Emily Barratt		Appointed 31 March 2020
Sian Blackmore		Appointed 2 December 2021
Michele Burleigh		Appointed 4 October 2018 Resigned 2 December 2021
Charlotte Chappell		Appointed 2 December 2021
Emma Frost	Treasurer	Appointed 10 April 2019
Catherine Graham		Appointed 7 June 2018
Caroline Green		Appointed 2 November 2017
Rachel Johnson		Appointed 10 September 2020
Amber Kibby		Appointed 2 December 2021
Rose Mahon		Appointed 10 April 2019 Resigned 2 September 2021
Linda Moore		Appointed 2 November 2017 Resigned 2 December 2021
Rachel Notley		Appointed 2 December 2021
Penny Walster	Chair	Appointed 2 November 2017

**Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2021**

Key management personnel

During the financial year to 31st March 2021, the key management personnel were:

Claire Bloor	Chief Executive Officer
Audrey Michel	Head of Fundraising
Emma Wallis	Head of Finance and Human Resources
Lorri Weaving	Head of Service Delivery

Bankers

Unity Trust Bank Nine Brindley Place Birmingham B1 2HB	Investec Wealth and Investment Beech House 61 Napier Street Sheffield S11 8HA
Triodos Bank Deanery Road Bristol BS1 5AS	

Auditor

Hazlewoods LLP
Chartered Accountants and Statutory Auditors
Staverton Court
Staverton
Cheltenham
GL51 0UT

Trustees report for the year ended 31 March 2021

The Trustees present their report and audited financial statements for the year ended 31 March 2021.

The 'Reference and administration details' set out on page 1 and 2 form part of this report.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

Purpose and aims

The charity's purposes, as set out in the objects contained in the company's memorandum of association, are:

- To relieve the trauma and distress of women and girls who have experienced any form of sexual violence, however long ago, through the provision of services, support and information. The service will be provided by women for women and girls in Bristol and the adjacent areas.
- To educate the public about sexual violence and raise awareness of the impacts of rape and sexual abuse on the victim and wider society.

The aims of our charity are to support women and girls who have experienced sexual violence as well as to educate the public about sexual violence. Our aims fully reflect the purposes that the charity was set up to further.

In our business plan we also state that we recognise men and boys can be victims of sexual violence and face similar stigmas. We work in collaboration with partners, and promote an empowering culture both for our organisation's members and for the women, girls, men and boys who use our service.

Ensuring our work delivers our aims

We review our aims, objectives and activities each year. This review looks at what we have achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those people that we are set up to help. The review also helps to ensure that

**Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2021**

our aims, objectives and activities remain focused on our stated purposes. We consult with service users, staff, volunteers and external partners.

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'Public Benefit: Running a Charity (PB2)'.

The focus of our work

Our main objectives for the year continued to be to relieve the trauma and distress of women and girls who have experienced sexual violence.

To meet these objectives, and thus the needs of our multiple stakeholders, SARSAS did the following:

- Delivered high-quality support using evidence-based models of practice within a trauma informed empowerment framework.
- Provided helpline services – including telephone helpline, eSupport and Live Chat –for all survivors to use for enquiry, anonymous adhoc or ongoing support, safe disclosure, up to date information and crisis interventions.
- Worked in partnership across Avon and Somerset for the benefit of all survivors including those who are using support services and those who are not. This includes leading, and learning from, a consortium of specialist sexual violence services and providing training for change within frontline support and referral agencies and upskilling key workers to work in a confident and informed way with survivors using their services.
- Raised awareness with the general public of services available, focused on self-help guides for all survivors including those with learning disabilities, continued to distribute sexual consent materials and contributed to a cultural shift of encouraging survivors to speak out and for concerned others to support and stand behind survivors.

How our activities deliver public benefit

Survivors of sexual violence, and those that care for them, can access our high quality, accessible services to increase their health and wellbeing, safety, and empower them to re-enter society.

All people are aware of the reality and impact of rape and sexual violence and are informed of the support services available.

SARSAS is a sustainable and highly effective agency that always practises excellence in sexual violence support for Somerset and Avon and champions the voices of survivors.

**Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2021**

Sexual violence is the cause of many significant problems in society including mental ill health, drug and alcohol misuse and offending. We know the impacts of sexual violence affect not only survivors but also those who care about them, and the society in which they live. The impact of sexual violence on an individual also affects the work of frontline organisations and services that support other aspects of their lives. Many survivors of sexual violence are targeted by perpetrators because of an existing vulnerability including mental health difficulties, drug and alcohol misuse, learning disabilities, physical disabilities and youth. SARSAS is delivering value to all these groups.

83% women experienced 'flashbacks' of their experience of sexual abuse when service commenced.

50%+ had depression and panic attacks when services commenced.

61% also felt they did not have 'control of their life' when services commenced; this reduced to 31% after they had accessed rape crisis services.

Each adult rape is estimated to cost over £96,000 in its emotional and physical impact on the survivors, lost economic output due to convalescence, treatment costs to health services and costs incurred in the criminal justice system¹.

In 2015/16, the total cost of rape in England and Wales was estimated to be £4.8 billion. (Figures from The economic and social costs of crime second edition, Home Office, 2018)

- The impact of all estimated sexual violence in the South West in a year will cost society over £335,904,000².
- Sexual violence costs in physical and mental health care in the South West is £79,498,749³.
- Sexual violence costs the criminal justice systems in the South West £50,073,529⁴.

SARSAS is one part of a jigsaw of organisations that serve the wellbeing of struggling members of our society. It is crucial to view SARSAS as a unique and highly effective workforce within the network of frontline social services that must

¹ Government's response to Stern Review, 2011

² Calculated using the Public Health England estimate of 3499 female rapes in 2012/13.

³ See violence against women and girls ready reckoner

<http://webarchive.nationalarchives.gov.uk/20100104215220/http://crimereduction.homeoffice.gov.uk/domesticviolence/domesticviolence072.htm>

⁴ See violence against women and girls ready reckoner

<http://webarchive.nationalarchives.gov.uk/20100104215220/http://crimereduction.homeoffice.gov.uk/domesticviolence/domesticviolence072.htm>

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work together to serve their users effectively. It is in this way that SARSAS' value and impact is far-reaching and affects multiple stakeholders.

All our charitable activities are undertaken to further our charitable purposes for the public benefit.

Achievements and performance

The last year has brought many challenges, for us as an organisation, and for the people that we support. We are proud to be an organisation that centres the voices of our clients and of the way that our team have adjusted their ways of working in response to the COVID-19 pandemic to continue to deliver life-changing support to those who need it.

Projects and service developments

In the 12 months to 31st March, SARSAS supported a total of 4,316 clients across the services.

SARSAS continues to provide the following core services across Bristol, Bath, North Somerset, Somerset and South Gloucestershire:

- Referrals and assessments: This service has been enhanced with the introduction of a new Pathway Navigator role, providing comprehensive assessment, triage and where appropriate signposting for new client referrals. We received 1,292 referrals for support and supported 502 assessments.
- Helpline Services: Telephone helpline services run either daytime or evening every weekday. Clients can also access emotional support via e-support and, in September 2020 we launched our new live chat service successfully.
- We had a total 4,393 contacts to our Helpline Services which totalled 770 hours of support. This included 3,542 calls to our helpline and 734 eSupport emails.
- Specialist Support Work (SSW): Providing emotional, practical and advocacy support for survivors who have complex needs. This includes specialist support for clients with Learning Disabilities and Autism. We supported 106 clients through SSW totalling 1,047 sessions.
- Group Work – COVID-19 has meant that much of our group work was put on hold. However, towards the end of the financial year we were able to run

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a successful Art Group (Striving to Thriving) and start two 12-week supportive learning programmes groups (Power Programme).

- Counselling: Specialist trauma informed one-to-one counselling. We delivered 2,559 counselling sessions delivered which supported 229 clients.
- Online resources: Self Help guides including Easy Read, translated versions, support for men and boys and advice on supporting family and friends. These are available either in paper form or online through our website.
- Website and social media: Including the Survivor Pathway (online guide to pathways of support across the South West), Pause Play Stop (website on sexual consent), psycho-education and self-care advice.

COVID-19 Response

SARSAS provided a prompt response to the COVID-19 pandemic with all our frontline services being adapted to remote work in a creative yet trauma informed manner. As such, we were able to continue to support most clients via online, telephone and email. All relevant staff received specialist online skills training and we have worked hard to support staff throughout the pandemic including resilience training, regular line management support and increased external clinical supervision where needed.

SARSAS' transition to remote work was inclusive but inevitably not suitable for all clients. For example, this may have been due to a lack of technology or access to a safe/confidential space at home. These clients remain on hold until face to face services resume although emotional support has remained available via our Helpline Services. For other clients, particularly those for example in the more rural areas, remote work provided easier access to support. One client described her Zoom sessions as 'a lifeline'. SARSAS is starting to transition back to face-to-face work however, in acknowledgement of the positive feedback we have had from many clients, we will retain an element of remote service delivery long term.

As the impact of the pandemic continued to affect the UK, the challenges that SARSAS' clients have faced have increased in intensity and complexity at a time when many other avenues of support (be that personal or professional) were not available. The circumstances of the pandemic have retriggered sexual violence related trauma symptoms for many of our clients. At the same time, we have seen an increase in self harm, eating disorders, domestic abuse, and thoughts and plans around suicide. Other complicating factors such as housing, debt and addiction have also been more prevalent. We have seen an increase in demand

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across our services and in response have increased areas of service delivery including the launch of our new Live Chat service and a significant increase in the number of weekly counselling sessions delivered.

Partnership working

SARSAS continues to believe in and champion partnership working. As the leading agency in the Avon and Somerset Sexual Violence Consortium we work with our partners to deliver service, share best practice and develop innovative approaches to support. Through the Phoenix Project we work closely with Barnardo's providing specialist and holistic support to young people across Somerset. We have delivered counselling in partnership with 1625 Independent People (youth homelessness and housing support services) and Bath and Bristol universities.

Funding

Funding from Bristol City Council (Safer Bristol), the Ministry of Justice and NHS Bristol, North Somerset and South Gloucestershire Clinical Commissioning Group (NHS BNSSG CCG) continues to make up 59% (2020: 59%) of the grant funding in the year.

Several new grants started in the year, including:

- Significant uplifts to our existing grant funding from the Ministry of Justice and NHS BNSSG CCG were awarded.
- Funding totalling £209,000 was secured from specific COVID-19 Response Funds including from the Avon and Somerset Police Crime Commissioner (PCC), Comic Relief, Lloyds Bank Foundation, Ministry of Justice, Quartet Community Fund and The National Lottery Community Fund. The funding allowed us to increase our service delivery levels, develop and launch the new Live Chat service, and cover the increased cost of running the organisation during the COVID-19 pandemic.
- Rape Crisis England & Wales (RCEW) – via the Home Office – awarded a two-year grant for involvement in a national research project supporting survivors of sibling sexual abuse.
- Lloyds Bank Foundation awarded us a two-year continuation grant for our work on the Justice project.

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Workforce development

There has been a significant change and growth in the workforce during the year with several new posts being created, some directly linked to successful funding applications and others an investment in the internal infrastructure of the organisation.

A thorough review of the organisational structure took place in early 2019 to determine the most appropriate structure to support the organisational growth seen over the past five years. There was also a recognition of the need to better support the fundraising and financial operations to ensure long term organisational stability. A new structure was determined and approved by the Board of Trustees in August 2019 and came into effect on 1st November 2019.

During the financial year the final role on the Senior Leadership Team was recruited. The new roles on this team have been fully inducted and the team has been operating successfully for some time.

The Senior Leadership Team comprises the CEO, Head of Finance, Head of Fundraising and Head Service Delivery.

The Management Team continues to support the Senior Leadership Team with day-to-day operations of the organisation. The team comprises the Counselling Manager, Support Services Manager, Communications Manager and Volunteer and Helpline Services Manager.

We have bid farewell to several members of the team who have moved on to new ventures, with wish them the very best. We have also welcomed new people to the team including those coming into the new roles of Counselling Coordinator, Head of Service Delivery, HR Administrator, Pathway Navigator, and Project Assistant (Sibling Sexual Abuse).

In the year, 10 new volunteers were successfully recruited, trained and supported to deliver Helpline Services across our region. This brings the total to 30 active volunteers by the end of the year.

We want to extend our thanks and gratitude to all the staff and volunteers who have shown such resilience and dedication in ensuring that we have been able to provide consistent and high-quality service to our clients throughout the challenges of the last year.

Campaigning

Throughout the year we have continued to work to raise awareness and challenge misconceptions about sexual violence.

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The aims of delivering our awareness campaigns are to reduce victim blaming, increase the number of people who have experienced sexual violence to come forward to specialist agencies to receive the excellent support they deserve and to contribute to the prevention of further sexual violence crimes by changing individual and public attitudes to gender based violence and its causes.

This year we are particularly proud of our Older Women's Project which included extensive research, campaigning and education (including the development of guides for professionals) around the specific support needs of women over 55 who have experienced sexual violence. We are also leading a new and ground-breaking national research project on behalf of Rape Crisis England & Wales (RCEW) supporting survivors of sibling sexual abuse.

Financial review

Financial summary

Income in the year totalled £1,520,591 (2020: £959,573) of which £1,447,247 (2020: £923,581) came from grant funding from several different bodies (see note 4 to the financial statements). These funds were used to provide a range of services – including helpline services, specialist support and counselling – to relieve the trauma and distress of those who have experienced sexual violence.

Expenditure in the year totalled £1,277,842 (2020: £943,740) of which £1,198,138 (2020: £918,688) related to charitable activities. Of this amount spent on charitable activities, the most sizeable is on staff costs which totalled £670,297 (2020: £555,231).

An investment is held with Investec Wealth and Investment with the purpose of securing funds and trying to achieve higher returns. The investment is low-to-medium risk and is spread between fixed interest, equities, property, alternative assets and cash. Investment income of £3,268 (2020: £3,849) was earned in the year and the investment value has increased by £21,402 (2020: decrease by £7,396). The increase in value at the year-end was due to the effects of the global coronavirus pandemic on the financial markets.

Total funds as at 31 March 2021 were £468,324 (2020: £204,173) of which £281,476 (2020: £139,984) was unrestricted and £186,848 (2020: £64,189) was restricted and unavailable for the general purposes of the charity. Of the unrestricted funds none have been designated (2020: none).

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Investment policy

The Board of Trustees has responsibility for the purchase, sale, assignment, transfer and management of all investments. Investments are defined to include, but are not limited to, any monetary or negotiable asset or property right held by the charity.

In the management of SARSAS' investments, consideration will be given to the requirements of the charity for liquidity, diversification and safety of principal, yield, maturity, quality and capability of investment management, with the primary emphasis being on safety.

The overall objective of the investment policy is to invest the charity's available funds in such a manner as to earn as high a level of return as can reasonably be achieved within the framework of the policy and consistent with the primary objective of the safety and preservation of capital.

Wherever possible, the Board of Trustees also takes social, environmental or ethical considerations into account in its investment decisions.

Reserves policy

The level of income retained in reserves is based on a realistic assessment of contractual obligations to staff (i.e., maternity, sickness and redundancy pay), running cost contingencies, winding up and dilapidation costs, risk management and any unanticipated reductions in income.

Due to the nature of SARSAS's work, particularly with our vulnerable clients, it is vital that counselling and support are completed for each client in a sensitive and timely manner. Therefore, the running costs contingency is significant and represents an estimate of six months of skeleton operating costs prioritising the continuation and safe ending of the counselling and support work being actively provided by the organisation. Any clients on our waiting list will be contacted and signposted to other services.

We recognise that any reserves held as cash at bank over £85,000 are at risk and will not be guaranteed by the Government should there be a collapse of the financial system. Bank balances are reviewed by the Board of Trustees on a quarterly basis as part of the management accounts process. Where the balance of a bank account exceeds £85,000 the Board of Trustees reviews and, where appropriate, takes action to mitigate the financial risk.

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Fundraising approach

Donors to SARSAS can be assured that we comply with the regulatory standards for fundraising. We are registered with the Fundraising Regulator and are committed to the Fundraising Promise and adherence to the Code of Fundraising Practice. Our Head of Fundraising and a member of the Board of Trustees are members of the Institute of Fundraising.

Our fundraising effort mainly involves encouraging donations and gifts by individuals, campaigns such as the Big Give and the Aviva Crowdfunder, supporting individuals in sponsorship events and corporate charity of the year nominations.

During the year, we did not use third-party suppliers for the purposes of raising funds.

Our website outlines our complaints policy for the public and clearly explains how an individual can complain. We received zero complaints relating to fundraising in the financial year (2020: Nil).

We acknowledge all complaints within five days and respond in full within 20 days. Complaints are dealt with in-line with our Ethical Fundraising Policy. The most serious complaints are escalated to CEO or Chair of the Board of Trustees.

Our Fundraising and Vulnerable People policy is available on request. In addition to our policy, we have an operating procedure to protect vulnerable people.

Statement on going concern

After reviewing the charity's forecasts and projections and its reserves, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

The Trustees have considered specifically the ongoing effect that the global coronavirus pandemic has had on the charity's ability to continue as a going concern.

Except for Group Work, all services have continued to operate remotely during the pandemic. With the easing of restrictions earlier in 2021, face-to-face Group Work has now commenced. SARSAS is starting the transition back to face-to-face work by the end of September 2021, however, will retain an element of remote service delivery long term.

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Where grant agreements require the delivery of face-to-face services specifically, confirmation has been obtained from the relevant funders that remote delivery continues to be acceptable whilst the pandemic is ongoing.

Aside from the effects of the pandemic, the main risk to the organisation's ability to continue as a going concern is the loss of significant funding. To mitigate this risk, the organisation has implemented a fundraising plan which increases its work with a wide range of funding bodies and diversifies the portfolio of funders. We continue to develop the internal structure of the organisation to ensure that it is lean and adaptable.

SARSAS experienced significant growth in income in the financial year which allowed an increase in service delivery. Demand for the service is at an all-time high and the current waiting lists reflect this. The organisation is budgeting to remain at the current level of service delivery to address this and therefore, requires the income to deliver this.

Going in to the 2021/22 financial year, SARSAS had secured over 90% of budgeted income for the year and currently has over 50% of budgeted income secured for the 2022/23 financial year.

Structure, governance and management

Governing document

SARSAS is a private company limited by guarantee governed by its Memorandum and Articles of Association dated 29 October 2008. It is a charity registered with the Charity Commission.

Anyone aged over 18 years of age can become a member of the Company and there are currently 32 members (2019: 32), each of whom agrees to contribute £10 in the event of the charity winding up.

Appointment of Trustees

Trustees are elected by members of the charity or co-opted and elected at General Meetings.

Where applicable, the volunteer representative is a full trustee but must declare a conflict of interest where there are disclosures that relate to her line management in her capacity as a volunteer. She is co-opted through election by her peers then elected by members at a General Meeting. Currently, there is no volunteer representative however, the Board of Trustees is looking to fill this position.

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Trustee induction and training

All new Trustees receive an induction into the work of the charity as well as an introduction into the role of a trustee and its responsibilities. The induction process for new Trustees also includes training and development days.

Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The Board of Trustees, which cannot have less than three or more than twelve members, administers the charity. The Board of Trustees normally meets every second month. In addition, the Board operates two sub committees being the Finance, Risk and HR Sub Committee and the Strategy Sub Committee both of which meet regularly.

A Chief Executive Officer (CEO) is appointed by the Trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the CEO has delegated authority, within terms of delegation approved by the Trustees, for operational matters including finance, employment and service delivery related activities.

Related parties and co-operation with other organisations

None of the Trustees receive remuneration or other benefit for their work with the charity. Any connection between a trustee or senior manager and a potential employee, supplier or service provider must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party.

As part of the recruitment process all Trustees complete a Conflict-of-Interest statement. At each Board meeting, all Trustees must declare any changes to their conflicts of interest.

See note 22 of the financial statements for further information about related party transactions.

SARSAS leads a consortium of sexual violence support services and works in close partnership with Womankind, The Green House, and Barnardo's BASE to deliver high quality services to survivors.

Pay policy for senior staff

The pay of the senior staff is reviewed annually, along with that of all employees, and normally increased in accordance with inflation and annual earnings.

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Pay benchmarking is carried out as part of the recruitment of new posts through internet searching for similar posts and discussion with partner agencies delivering sexual violence services across the country in the Rape Crisis network.

Risk management

The Trustees hold a Risk Register documenting the major risks facing the charity along with mitigating actions. This is reviewed on a regular basis as part of the rolling timetable of the Board of Trustees.

The following are considered by the Board of Trustees to be the top five risks to the organisation where there is a medium-to-high probability of them occurring and, if this were to happen, there would be a significant impact on the organisation:

- *Safeguarding measures for service users and staff/volunteers are not in place or not adhered to*

SARSAS has a detailed safeguarding policy and associated procedures in place including the appointment of safeguarding leads. Monitoring is in place to ensure that safeguarding training is up to date. Regular external clinical supervision is in place for all service delivery staff and volunteers.

Regular clinical risk assessments are undertaken throughout a client's time with SARSAS. Safeguarding is a standard agenda item at all relevant meetings and there is a process in place for regular review of complaints, safeguarding incidents, accidents and near misses.

- *SARSAS is not in a sustainable financial position due to lack of grant funding, insufficient reserves, inadequate cashflow or low levels of fundraising*

SARSAS has a robust financial planning, budgeting and reporting mechanism in place. This includes detailed budgeting, review and monitoring of the reserves policy and level of reserves, cashflow forecasting and monitoring, and assessment of actual performance against the fundraising plan.

The Finance, Risk and HR Sub Committee considers and monitors the financial risk of the organisation and reports accordingly to the Board of Trustees.

**Somerset and Avon Rape and Sexual Abuse Support
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- *Staffing levels are not appropriately maintained due to a combination of loss of key staff, high staff turnover and inability to recruit in a timely and effective manner*

SARSAS has a comprehensive HR policy framework and development plans in place. All key management positions are currently filled. Key personnel have an extended notice period which would allow sufficient time for recruitment.

- *IT systems are not fit for purpose and data security is compromised*

Significant investment into the IT systems used by the organisation is ongoing. Appropriate disaster recovery plans and procedures are in place. External experts are contracted to review and maintain data security and system capability. An external specialist General Data Protection Regulation (GDPR) consultant and Data Protection Officer (DPO) has been appointed.

- *SARSAS does not work effectively with its partners*

Service level agreements and contracts are in place with all partners which include clear responsibilities and deliverables. All of the Key Performance Indicators (KPIs) are monitored closely and discussed with all partners at regular review meetings.

Safeguarding statement

SARSAS is committed to safeguarding and promoting the welfare of children, young people and adults with care and support needs who use its services. The welfare of all children is paramount, and safeguarding is everyone's business⁵. The SARSAS safeguarding policy is in line with the Children Act 1989 and 2004. Section 17 and 47 of the 1989 Act imposed a positive duty to safeguard and promote the welfare of children.

Safeguarding is a specific activity that is undertaken to protect specific children and adults with care and support needs who are suffering, or are at risk of suffering, harm. All children have the right to protection regardless of gender, ethnicity, disability, sexuality, or beliefs.

All agencies have a statutory responsibility to safeguard children.

Our 'Adults at Risk Safeguarding Policy' and 'Child Safeguarding Policy' document sets out Somerset and Avon Rape and Sexual Abuse Support (SARSAS)'s overall approach to protecting children and vulnerable adults from abuse. Policies are

⁵ <https://www.nspcc.org.uk/keeping-children-safe/reporting-abuse/dedicated-helplines/>

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supported by detailed procedures which explain how this policy is to be carried out by Team Members.

Everyone that SARSAS works with will be informed of our policy statements as part of an explanation of the limits of confidentiality. A copy of this policy and procedure is made available as appropriate and is also available on our website.

Plans for future periods

In 2021/22, alongside service delivery, training, and campaigning, we will be working towards specific Thematic Goals with a focus on reducing our waiting lists and waiting times. As a part of this work, we will address the following objectives:

- Embed the Pathway Navigator roles across the organisation
- Review of each of our main service lines – including Specialist Support Work, Counselling and Group Work – to review and develop the goals, the current offer and the modalities
- Develop the evaluation and outcomes measurement framework

Outside of the Thematic Goal, we have specific plans in the following areas:

- Live Chat – Following the initial success of this new service we plan to expand the availability of this service.
- Group Work – Our group work was on hold for much of the financial year due to the COVID-19 pandemic however, this has now resumed. We recognise that Group Work is a valuable source of support and an area we wish to develop further in the coming year. Since year end, we have recruited a Group Work Coordinator who is focusing on the development of our Group Work offering including outreach and Group Work in communities that we feel are currently under-represented.
- Volunteers and Apprenticeships – Volunteers continue to be a valuable and crucial part of SARSAS. We have engaged 30 active volunteers this year and are in the process of recruiting and inducting a further 10 who will support our Helpline Services. We are keen to expand our volunteer engagement across all our services. We are also recruiting up to four apprentices through the government Kickstart scheme.

Trustees' responsibilities in relation to the financial statements

The Trustees (who are also directors for the purposes of Company law) are responsible for preparing a Trustees' annual report and 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 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 for that period. In preparing the 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
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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Statement as to disclosure to our Auditor

The Trustees confirm that, so far as they are aware at the time of approving the Trustees' annual report:

- There is no relevant information, being information needed by the auditor in connection with preparing their report, of which the auditor is unaware.
- They have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

By order of the Board of Trustees



Penny Walster

7th December 2021

Independent Auditor's Report for the year ending 31 March 2021

Opinion

We have audited the financial statements of Somerset and Avon Rape and Sexual Abuse Support (the 'charitable company') for the year ended 31 March 2021 which comprise the statement of financial activities, balance sheet, statement of cash flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including 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 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Independent Auditor's Report for the year ending 31 March 2021

Other information

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

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

We have nothing to report in this regard.

Opinion 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, which includes the Directors' Report prepared for the purposes of company law for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report included within the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors Report included in the Trustees' Report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations necessary for the purposes of our audit.

Independent Auditor's Report for the year ending 31 March 2021

Responsibilities of the trustees

As explained more fully in the Trustees' Responsibilities Statement set out in the Trustees' Report, the trustees (who are also the directors of the charitable company 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 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 charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations.

We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of the legal and regulatory frameworks applicable to the charity financial statements or that had a fundamental effect on the operations of the charity. We determined that the most significant laws and regulations included United Kingdom Generally Accepted Accounting Practice and Companies Act 2006.
- We understood how the charity is complying with those legal and regulatory frameworks by making inquiries of management, and those responsible for legal and compliance procedures.

Independent Auditor's Report for the year ending 31 March 2021

- We assessed the susceptibility of the charity's financial statements to material misstatement including how fraud might occur. Audit procedures performed by the engagement team included:
 - identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud;
 - understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process;
 - challenging assumptions and judgements made by management in its significant accounting estimates; and
 - identifying and testing journal entries, in particular any journal entries with unusual characteristics.

Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with ISAs (UK).

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. This description forms part of our auditor's report.

Use of our report

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



**Scott Lawrence FCA
(Senior Statutory Auditor)**

For and on behalf of:

Hazlewoods LLP

Chartered Accountants and Statutory Auditors
Staverton Court, Staverton
Cheltenham, GL51 0UT

Date: 9 December 2021

Somerset and Avon Rape and Sexual Abuse Support
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Statement of financial activities (Income and expenditure account)
for the year ended 31 March 2021

	Notes	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
		£	£	£	£
Income & endowments from:					
Donations & legacies	3	52,640	-	52,640	23,047
Charitable activities	4	-	1,447,247	1,447,247	923,581
Other trading activities	5	17,436	-	17,436	9,096
Investments	6	3,268	-	3,268	3,849
		<u>73,344</u>	<u>1,447,247</u>	<u>1,520,591</u>	<u>959,573</u>
Expenditure on:					
Raising funds	7	-	(79,704)	(79,703)	(25,085)
Charitable activities	8	-	(1,198,138)	(1,198,138)	(918,688)
Other		-	-	-	(33)
		<u>-</u>	<u>(1,277,842)</u>	<u>(1,277,842)</u>	<u>(943,740)</u>
Net gains/(losses) on investments	14	21,402	-	21,402	(7,396)
Net income		<u>94,746</u>	<u>169,405</u>	<u>264,151</u>	<u>8,437</u>
Transfers between funds	19	46,746	(46,746)	-	-
Net movement in funds		<u>141,492</u>	<u>122,659</u>	<u>264,151</u>	<u>8,437</u>
Reconciliation in funds					
Total funds brought forward		139,984	64,189	204,173	195,736
Total funds carried forward	19	<u>281,476</u>	<u>186,848</u>	<u>468,324</u>	<u>204,173</u>

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

The notes on pages 27 to 46 form part of these financial statements.

**Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2021**

Balance sheet as at 31 March 2021

	Notes	2021 £	2020 £
Fixed Assets			
Tangible Assets	13	29,810	32,732
Investments	14	175,228	153,826
Total fixed assets		<u>205,038</u>	<u>186,558</u>
Current Assets			
Debtors	15	172,483	98,120
Cash at bank and in hand		333,289	66,991
Total current assets		<u>505,772</u>	<u>165,111</u>
Liabilities			
Creditors: amounts falling due within one year	16	(242,486)	(147,496)
Net current assets		263,286	17,615
Net assets		<u><u>468,324</u></u>	<u><u>204,173</u></u>
The Funds of the charity			
Unrestricted funds	19	281,476	139,984
Restricted income funds	19	186,848	64,189
Total charity funds		<u><u>468,324</u></u>	<u><u>204,173</u></u>

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

Approved by the Trustees on 7th December 2021 and signed on their behalf by:



Penny Walster, Chair of Trustees

Registered Company Number: 6738639

The notes on pages 27 to 46 form part of these financial statements.

**Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2021**

Statement of cash flows for the year ended 31 March 2021

	Notes	2021 £	2020 £
Cash flows from operating activities			
Net cash provided by operating activities	21	271,566	(68,498)
Cash flows from investing activities			
Dividends and interest from investments		3,269	3,849
Purchase of property, plant and equipment		(9,454)	(24,359)
Loss on disposal of fixed assets		917	-
		(5,268)	(20,510)
Change in cash and cash equivalents in the reporting period		266,298	(89,008)
Cash and cash equivalents at the beginning of the reporting period		66,991	155,999
Cash and cash equivalents at the end of the reporting period		333,289	66,991

The charity has no debt and therefore no analysis of net debt is presented.

Notes to the financial statements for the year ended 31 March 2021

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

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 (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Somerset and Avon Rape and Sexual Abuse Support meet the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Preparation of the accounts on a going concern basis

The charity reported a cash inflow of £266,298 (2020: £89,008 outflow) for the year. Closing reserves as at 31 March 2021 were £468,324 (2020: £204,173), of which £281,476 (2020: £139,984) were unrestricted.

The Trustees have reviewed the circumstances of the charity and consider that adequate resources continue to be available to fund the activities of the organisation for the foreseeable future. The Trustees are therefore of the view that the charity is a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

1. Accounting policies (continued)

c) Income (continued)

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met (see note 19).

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

In accordance with the Charities SORP (FRS 102) the general volunteer time is not recognised in the financial statements. Refer to the Trustees' annual report for more information about their contribution.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Restricted funds are amounts which the funder has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure and irrecoverable VAT

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

Expenditure is classified under the following activity headings:

- Costs of raising funds and their associated support costs.

Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2021

1. Accounting policies (continued)

g) Expenditure and irrecoverable VAT (continued)

- Expenditure on charitable activities includes the costs associated with the provision of services to service users along with the production of materials and educational activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charitable activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities as appropriate.

i) Operating leases

The charity classifies the lease of printing equipment as operating leases; the title to the equipment remains with the lessor and the equipment is replaced every 3 years whilst the economic life of such equipment is normally 4 years. Rental charges are charged on a straight-line basis over the term of the lease.

j) Tangible fixed assets

Individual fixed assets costing £300 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight-line basis as follows:

Asset Category	Method
Fixtures and Fittings	6-3 years straight line
Computers and equipment	4 years straight line

No depreciation is charged in the year of purchase.

1. Accounting policies (continued)

k) Debtors

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

l) Cash at bank and in hand

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

m) Creditors and provisions

Creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Investments

Investments listed on a recognised stock exchange are stated at mid-market value in the Balance Sheet. All movements in value arising from changes and revaluations are included in the Statement of Financial Activities.

o) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

p) Pensions

As part of an employee's benefit package, the charity makes an employer contribution into a personal pension scheme of each employee's choosing. Employees are automatically enrolled into the National Employment Savings Trust (NEST) unless they choose to opt into a different pension scheme of their choosing.

q) Critical accounting estimates and areas of judgement

Preparation of the financial statement requires management to make judgements and estimates. The Trustees consider that there are no material judgements in applying accounting policies or key sources of estimation uncertainty.

Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2021

2. Legal status of the Charity

The charity is a private company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

The total number of members at 31 March 2021 was 39 (2020: 32). Any Trustees who are members of the charity are only entitled to voting rights; those Trustees have no beneficial interest in the charity.

3. Income from donations and legacies

	2021	2020
	£	£
Donations	52,640	23,047

The income from donations and legacies was £52,640 (2020: £23,047) of which £52,640 (2020: £23,074) was unrestricted and £Nil (2020: £ Nil) was restricted.

The Charity also benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS102 and the Charities SORP (FRS102), the economic contribution of general volunteers is not recognised in the accounts.

Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2021

4. Income from Charitable activities

	2021	2020
	£	£
1625 Independent People	3,117	2,566
Avon & Somerset OPCC	96,442	19,009
Avon & Somerset Police Community Action	1,735	1,240
Awards for All	10,000	-
Barnardo's	71,177	68,360
Bath Boules Charitable Trust	-	(767)
Bristol City Council	128,000	115,000
Comic Relief	76,668	33,257
Garfield Weston Foundation	8,333	16,667
Home Office	90,868	-
Lloyds Bank Foundation	42,340	29,613
Ministry of Justice – Bristol	157,886	85,680
Ministry of Justice – Taunton	164,819	85,680
NHS Bristol, North Somerset and South Gloucestershire (BNSSG) CCG	400,078	254,166
Quartet Community Foundation	3,750	4,300
Rape Crisis England & Wales	871	24,080
St John's Foundation	30,000	30,000
Taunton Women's Aid	2,500	10,158
The Brook Trust	18,750	22,750
The Clothworkers' Foundation	5,000	-
The Henry Smith Charity	55,000	29,650
The National Lottery Community Fund	9,994	-
The Nelson Trust	-	5,000
The Nisbet Trust	15,000	15,000
The Three Guineas Trust	54,919	72,172
Total income from charitable activities	<u>1,447,247</u>	<u>923,581</u>

The income from charitable activities was £1,447,247 (2020: 923,581), all of which was restricted. Details of restricted funds are set out in Note 21 to these financial statements.

**Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2021**

5. Income from other trading activities

	2021	2020
	£	£
Provision of training courses	1,000	682
Sale of materials	4,986	1,005
Other	11,950	7,409
	<u>17,936</u>	<u>9,096</u>

Income from other trading activities was £17,936 (2020: 9,096), all of which was unrestricted.

6. Investment income

	2021	2020
	£	£
Investment income	<u>3,269</u>	<u>3,849</u>

Investment income of £3,269 (2020: £3,849) is from investments held in the period and is wholly unrestricted. See note 16 to these financial statements for further details.

Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2021

7. Expenditure on raising funds

	Fundraising costs £	Support Costs £	2021 Total £	2020 Total £
Staff costs	57,428	6,201	63,630	14,240
Recruitment	643	69	712	250
Support and Development (staff and volunteers)	1,170	126	1,296	-
Travel and subsistence (staff and volunteers)	126	14	140	-
Fundraising	1,770	-	1,770	343
Rent, rates and service charges	4,308	465	4,773	1,525
Printing, postage and stationery	423	46	469	95
Telephone and computer charges	1,549	167	1,716	515
Equipment and maintenance	581	63	644	106
General expenses	451	48	499	182
Professional fees	2,603	281	2,884	7,690
Governance costs	56	6	62	-
Annual General Meeting	33	4	37	-
Depreciation and loss on disposal of assets	968	105	1,073	139
	<u>72,109</u>	<u>7,595</u>	<u>79,704</u>	<u>25,085</u>

In the year ended 31 March 2021, expenditure of £79,704 (2020: £25,085) was incurred on raising funds, of which £nil (2020: £7,926) was unrestricted.

10% of support costs have been allocated to fundraising activities in the current year (2020: 0%) based on salary allocation.

Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2021

8. Expenditure on charitable activities

	Charitable Activities £	Support Costs £	2021 Total £	2020 Total £
Staff costs	614,486	55,811	670,297	555,231
Recruitment	6,875	624	7,499	9,120
Support and Development (staff and volunteers)	35,504	1,137	36,641	30,607
Travel and subsistence (staff and volunteers)	1,486	123	1,609	19,689
Contractors and counsellors	245,354	-	245,354	121,264
Projects and other direct service costs	105,267	-	105,267	52,936
Fundraising	-	-	-	264
Resource development and knowledge distribution	3,009	-	3,009	12,704
Rent, rates and service charges	46,097	4,187	50,284	55,311
Printing, postage and stationery	4,529	411	4,940	3,429
Telephone and computer charges	16,578	1,506	18,084	18,685
Equipment and maintenance	6,215	565	6,780	3,849
General expenses	4,806	436	5,242	6,606
Professional fees	27,850	2,529	30,379	20,609
Governance costs	602	55	657	1,906
Annual General Meeting	352	32	384	968
Depreciation and loss on disposal of assets	10,362	941	11,303	5,031
Bank charges	-	409	409	479
	<u>1,129,372</u>	<u>68,766</u>	<u>1,198,138</u>	<u>918,688</u>

Expenditure on charitable activities was £1,198,138 (2020: 918,688) of which £nil (2020: £2,628 was unrestricted and £1,198,138 (2020: 916,060) was restricted.

9. Net income for the year

Net income for the year is stated after charging:

	2021 £	2020 £
Operating leases – equipment	3,652	2,335
Depreciation (note 15)	11,460	5,170
Auditor / Independent Examiner's remuneration:		
Auditors remuneration	6,600	-
Independent Examination fees	-	479
Accountancy services	<u>1,200</u>	<u>2,415</u>

Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2021

10. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2021	2020
	£	£
Salaries and wages	670,020	523,842
Social security costs	30,764	20,233
Pension costs	33,143	25,396
	<u>733,927</u>	<u>569,471</u>

Staff costs for the year ended 31 March 2021 include £nil (2020: £32,780) of redundancy payments relating to the five redundant roles.

No employees (2020: no employees) had employee benefits in excess of £60,000. Pension costs are allocated to funds in proportion to the related staffing costs incurred.

Due to the change in organisation structure described in Achievements and Performance section of the prior year Trustees Report, there was a change in key management personnel of the charity part of the way through the prior year.

Key management personnel from 1 April 2019 to 31 October 2019:

- Trustees
- Chief Executive Officer
- Finance Manager
- Fundraising and Events Manager
- Service Development Manager (Bristol)
- Service Development Manager (Taunton)
- Training and Communications Manager
- Volunteer Manager

Key management personnel from 1 November 2019 to 31 October 2020:

- Trustees
- Chief Executive Officer
- Head of Finance
- Head of Fundraising
- Counselling Manager
- Support Work Manager
- Training and Communications Manager
- Volunteer, Helpline and eSupport Manager

Key management personnel from 1 November 2020 to 31 March 2021:

- Trustees
- Chief Executive Officer
- Head of Finance and Human Resources
- Head of Fundraising
- Head of Service Delivery

The total employee benefits of the key management personnel of the charity were £177,800 (2020: £204,196).

The Trustees were not paid and did not receive any other benefits from employment in the year (2020: £Nil). No trustee received payment for professional or other services supplied to the charity (2020: £Nil).

Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2021

11. Staff numbers

The average headcount for the reporting period was 39 staff (2020: 32). The average number of full-time equivalent employees (including casual and part-time staff) during the year was 22 (2020:16). The average number of full-time staff was 5 (2020: 5) and the average number of part-time staff was 33 (2020: 27) in the reporting period.

12. Corporation tax

The charity is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1988 or Section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

13. Tangible fixed assets

	Fixtures and Fittings £	Computer and £	Total £
Cost:			
As at 1 April 2020	37,308	28,259	65,567
Additions	-	9,454	9,454
Disposals	(10,480)	(10,010)	(20,490)
As at 31 March 2021	<u>26,828</u>	<u>27,703</u>	<u>54,531</u>
Depreciation:			
As at 1 April 2020	15,088	17,747	32,835
Charge for the year	8,482	2,978	11,460
Disposals	(9,564)	(10,010)	(19,574)
At 31 March 2021	<u>14,006</u>	<u>10,715</u>	<u>24,721</u>
Net book value:			
As at 31 March 2020	<u>22,220</u>	<u>10,512</u>	<u>32,732</u>
At 31 March 2021	<u>12,822</u>	<u>16,988</u>	<u>29,810</u>

Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2021

14. Investments

	£
Value as at 1 April 2020	153,826
Revaluation	21,402
Value as at 31 March 2021	<u>175,228</u>

The charity has a portfolio investment of £150,000 with Investec Wealth & Investment. The investment was set up with a low-to-medium risk profile.

	2021	2020
	£	£
UK government and corporate bonds	56,670	54,745
UK equities	24,961	18,842
International equities	45,046	30,145
UK property	13,291	13,699
Other investments	31,878	33,589
Cash or cash equivalents	3,382	2,806
	<u>175,228</u>	<u>153,826</u>

15. Debtors

	2021	2020
	£	£
Debtors due in more than one year	4,950	4,950
Trade debtors	121,949	766
Other debtors	2,195	113
Prepayments and accrued income	43,389	92,291
	<u>172,483</u>	<u>98,120</u>

As at 31 March 2021, a tenancy deposit was held valued £4,950 (2020: £4,950) relating to the lease taken on the new Taunton office building. This is due after one year and is considered to be fully recoverable.

Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2021

16. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	57,673	26,353
Short term compensated absences (holiday pay)	14,433	9,494
Accruals	17,380	13,567
Other creditors	8,310	5,197
Credit cards	1,086	754
Deferred income (see note 17)	143,604	92,131
	<u>242,486</u>	<u>147,496</u>

17. Deferred Income

Deferred income comprises income from charitable activities relating to future periods.

	£
Balance as at 1 April 2020	92,131
Amount released to income earned from charitable activities	(92,131)
Amount deferred in year	143,604
	<u>143,604</u>
Balance as at 31 March 2021 (see note 16)	<u>143,604</u>

18. Financial commitments

As at 31 March 2021, the charity had annual commitments under non-cancellable operating leases as follows:

	2021	2020
	£	£
Within one year	35,922	35,922
Between one and five years	24,750	60,671
After five years	<u>60,671</u>	<u>96,593</u>

Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2021

19. Analysis of charitable funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers / Net investment gains/(loses) £	Balance at 31 March 2021 £
Unrestricted funds					
Unrestricted funds	139,984	73,344	-	68,148	281,476
1625 Independent people	1,554	3,117	(4,671)	-	-
Avon & Somerset OPCC	-	96,442	(92,592)	(3,850)	-
Avon & Somerset Police Community Action	-	1,735	(1,735)	-	-
Awards for All	-	10,000	(10,000)	-	-
Barnardo's	-	71,177	(71,177)	-	-
Bristol City Council	3	128,000	(128,003)	-	-
Comic Relief	(373)	76,668	(57,237)	(10,950)	8,108
Garfield Weston Foundation	(513)	8,333	(7,820)	-	-
Lloyds Bank Foundation	10,000	42,340	(35,507)	-	16,833
Ministry of Justice – Bristol	-	157,886	(152,886)	(5,000)	-
Ministry of Justice – Taunton	-	164,819	(159,819)	(5,000)	-
NHS BNSSG CCG	5,835	400,078	(276,992)	-	128,921
Quartet Community Foundation	-	3,750	(3,750)	-	-
Rape Crisis England & Wales (Digital)	4,685	871	(5,556)	-	-
Rape Crisis England & Wales (SVSCSA)	-	90,868	(90,868)	-	-
St John's Foundation	9,230	30,000	(6,246)	-	32,948
Taunton Women's Aid	-	2,500	(2,500)	-	-
The Brook Trust	8,626	18,750	(5,430)	(21,946)	-
The Clothworkers' Foundation	-	5,000	(5,000)	-	-
The Henry Smith Charity	-	55,000	(55,000)	-	-
The National Lottery Community Fund	-	9,994	(9,994)	-	-
The Nelson Trust	5,000	-	(5,000)	-	-
The Nisbet Trust	-	15,000	(15,000)	-	-
The Three Guineas Trust	20,142	54,919	(75,059)	-	2
	<u>64,189</u>	<u>1,447,247</u>	<u>(1,277,842)</u>	<u>(46,746)</u>	<u>186,848</u>
Total charity funds	<u>204,173</u>	<u>1,520,591</u>	<u>(1,277,842)</u>	<u>21,402</u>	<u>468,324</u>

**Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2021**

19. Analysis of charitable funds (continued)

Name of restricted funds Description, nature and purpose of fund

Independent People 1625	Funding for the provision of support, training and counselling as part of the wider Ending Women's Homelessness project.
Avon and Somerset OPCC	Funding for the charity to extend its service for women and girls in Somerset with complex needs.
Avon and Somerset Police Community Action	Funding for counselling sessions for women who have experienced rape or sexual abuse.
Barnardo's	Funding the Somerset Phoenix Project which is a specialist support service for children and young people aged 5-18 and their families in Somerset, who have been affected by childhood sexual abuse.
Bath Boules Charitable Trust	Funding to run a peer support group for survivors of rape and sexual assault in Bath.
Bristol City Council	Funding towards the provision of services for Bristol-based survivors of sexual abuse including telephone helpline, one-to-one support and counselling along with education and prevention work.
Comic Relief	Comic Relief provided funding for two things in the year. One is for the Sexual Violence and Older Women project. The other was their COVID Response funding which, amongst other things, funded the development of the Live Chat service.
Garfield Weston Foundation	Fund for the charity to spend on core costs such as the provision of counselling services.
Lloyds Bank Foundation	The funding is for two projects. One focuses on the development and provision of a justice transition service whilst the other explores and develops ways to utilise the sexual violence consortium better in Bristol.
Ministry of Justice (Bristol)	Funding towards the provision of direct and front-line support to female victims of rape and sexual violence in Bristol.
Ministry of Justice (Taunton)	Funding towards the provision of direct and frontline support to female victims of rape and sexual violence within the Somerset and Avon region but outside of Bristol.

Somerset and Avon Rape and Sexual Abuse Support
Board of Trustees Report and Financial Statements for the year ended 31 March 2021

19. Analysis of charitable funds (continued)

NHS BNSSG CCG	Funding to be used for the provision of counselling services for victim-survivors of recent rape and sexual abuse.
Quartet community Foundation	Funding to run art therapy workshops in Bristol for women who Foundation have experienced rape or sexual abuse.
Rape Crisis England & Wales (Digital)	Funding was awarded from the Digital Transformation Fund to invest in the improvement and development of our internal infrastructure.
Rape Crisis England & Wales (SVSCSA)	Funding for SARSAS's involvement in the Rape Crisis England & Wales (RCEW) National Sibling Sexual Abuse Project. The project focuses on working on how best to support adult survivors of sibling sexual abuse, and children and families affected by this abuse. It is funded by the Home Office and the Ministry of Justice for two years, concluding in March 2022.
St John's Foundation	Funding for the charity to extend its service for women and girls in Bath and North East Somerset.
Taunton Women's Aid	Funding for counselling sessions those who have experienced sexual violence in the Somerset area.
The Brook Trust	Funding for the charity to extend its service for women and girls in North Somerset with complex needs.
The Clothworkers' Foundation	Funding for the refurbishment of the new Taunton premises secured in January 2020.
The Henry Smith Charity	Salary and related costs for Specialist Support and Counselling for women who have been sexually abused.
The National Lottery Community Fund	Funding from the Coronavirus Community Support Fund towards the core costs of the organisation.
The Nisbet Trust	Funding towards specialist support work provided to service users in Bristol.
The Nelson Trust	Funding to provide training on sexual violence.
The Three Guineas Trust	Funding towards a specialist support service for women with learning disabilities and autism.

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19. Analysis of charitable funds (continued)

During the year £46,746 was transferred from restricted to unrestricted funds as follows:

Avon and Somerset OPCC	£3,850 of funding specifically to replace lost rental income due to Covid-19.
Comic Relief	£10,950 of funding specifically to replace lost rental income and other unrestricted income lost due to Covid-19.
Ministry of Justice (Bristol)	£5,000 of funding specifically to replace unrestricted income lost due to Covid-19.
Ministry of Justice (Taunton)	£5,000 of funding specifically to replace unrestricted income lost due to Covid-19.
The Brook Trust	Remaining balance transferred after confirmation from donor.

Analysis of charitable funds – year ended 31 March 2020

	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Transfers / Net investment gains/(loses) £	Balance at 31 March 2020 £
Unrestricted funds					
Unrestricted funds	130,644	35,992	(10,521)	(16,131)	139,984

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19. Analysis of charitable funds (continued)

Analysis of charitable funds – year ended 31 March 2020

Restricted funds	Balance at 1 April 2019	Incoming resources	Resources expended	Transfers / Net investment gains/(loses)	Balance at 31 March 2020
1625 Independent People	-	2,566	(1,012)	-	1,554
Avon & Somerset OPCC	-	19,009	(21,304)	2,295	-
Avon & Somerset Police Community Action	-	1,240	(1,240)	-	-
Barnardo's	-	68,360	(68,360)	-	-
Bath Boules Charitable Trust	(425)	(767)	-	1,192	-
Bristol City Council	183	115,000	(115,180)	-	3
Comic Relief	4,155	33,257	(37,785)	-	(373)
Garfield Weston Foundation	(513)	16,667	(16,667)	-	(513)
Lloyds Bank Foundation	25,924	29,613	(45,537)	-	10,000
Ministry of Justice – Bristol	6,714	85,680	(92,394)	-	-
Ministry of Justice – Taunton	968	85,680	(84,353)	(2,295)	-
NHS BNSSG CCG	-	254,166	(248,331)	-	5,835
Quarter Community Foundation	-	4,300	(4,300)	-	-
Rape Crisis England & Wales	12,235	24,080	(31,630)	-	4,685
St John's Foundation	-	30,000	(20,770)	-	9,230
Taunton Women's Aid	565	10,158	(10,723)	-	-
The Brook Trust	-	22,750	(14,124)	-	8,626
The Henry Smith Charity	1,723	29,650	(31,373)	-	-
The Nelson Trust	-	5,000	-	-	5,000
The Nisbet Trust	(3,665)	15,000	(18,878)	7,543	-
The Three Guineas Trust	17,228	72,172	(69,258)	-	20,142
	<u>65,092</u>	<u>923,581</u>	<u>(933,219)</u>	<u>8,735</u>	<u>64,189</u>
Total charity funds	<u>195,736</u>	<u>959,573</u>	<u>(943,740)</u>	<u>(7,396)</u>	<u>204,173</u>

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20. Analysis of net assets between funds

	Unrestricted fund £	Restricted funds £	Total £
Tangible fixed assets	-	29,810	29,810
Investments	175,228	-	175,228
Cash and bank and in hand	106,248	227,041	333,289
Current assets	-	172,483	172,483
Current liabilities	-	(242,486)	(242,486)
	<u>281,476</u>	<u>186,848</u>	<u>468,324</u>

Prior year comparative	Unrestricted fund £	Restricted funds £	Total £
Tangible fixed assets	-	32,732	32,732
Investments	139,984	13,842	153,826
Cash and bank and in hand	-	66,991	66,991
Current assets	-	98,120	98,120
Current liabilities	-	(147,496)	(147,496)
	<u>139,984</u>	<u>64,189</u>	<u>204,173</u>

21. Reconciliation of net income to net cash flow from operating activities

	2021 £	2020 £
Net income/(expenditure) for the reporting period	264,151	8,437
Adjustment for:		
Depreciation charges	11,460	5,170
Gains/(losses) on investments	(21,402)	7,396
Dividends and interest from investments	(3,268)	(3,849)
(Increase) in debtors	(74,363)	(55,619)
Increase/(decrease) in creditors	94,988	(30,033)
Net cash used in operating activities	<u>271,566</u>	<u>(68,498)</u>

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22. Related party transactions

There were no related party transactions in the financial year ended 31 March 2021(2020: None).

There were no outstanding balances with related parties as at 31 March 2021 (2020: £Nil).

23. Capital commitments

At 31 March 2021, the organisation had £Nil (2020: £Nil) capital commitments.

24. Financial instruments

	2021	2020
	£	£
Financial assets		
Cash	333,289	66,991
Trade debtors	121,949	766
Other debtors	2,195	113
Debtors over 1 year	4,950	4,950
Total financial assets	<u>462,383</u>	<u>72,820</u>
	2021	2020
	£	£
Financial liabilities		
Credit cards	1,086	754
Trade creditors	57,673	26,353
Other creditors	8,310	5,197
Total financial liabilities	<u>67,069</u>	<u>32,304</u>