

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

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

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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.

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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>

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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.

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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.

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- 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.

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- 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

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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

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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.

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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.

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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 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.

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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.

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.

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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



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

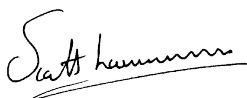
- We assessed the susceptibility of the charity's financial statements to material misstatement including how fraud might occur. Audit procedures performed by the engagement team included:
 - identifying and assessing the design effectiveness of controls management has in place to prevent and detect 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
		<hr/>	<hr/>
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	-
		<hr/> (48,072) <hr/>	<hr/> (39,491) <hr/>
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		<hr/> 582,967 <hr/>	<hr/> 333,289 <hr/>
Cash and cash equivalents at the end of the reporting period		<hr/> 416,583 <hr/>	<hr/> 582,967 <hr/>

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.

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

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.

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

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

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

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.

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

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.

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

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.

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

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.

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

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	77,238	63,121	140,359
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	22,662	17,853	40,515
Net book value:			
As at 31 March 2022	26,576	35,964	62,540
At 31 March 2023	54,576	45,268	99,844

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.

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

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	397,481	2,664,845	(2,508,454)	(15,337)	538,535

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)	-	-

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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>