

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
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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 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

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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

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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.

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

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

**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

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

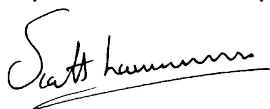
- We assessed the susceptibility of the charity's financial statements to material misstatement including how fraud might occur. Audit procedures performed by the engagement team included:
 - identifying and assessing the design effectiveness of controls management has in place to prevent and detect 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.

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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 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

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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>

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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>132,456</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>66,208</u>	<u>57,494</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

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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)	-	-

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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.

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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.

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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

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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)	-	-
	<u>55,162</u>	<u>2,503,976</u>	<u>(2,469,975)</u>	<u>-</u>	<u>89,163</u>
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>

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>358,108</u>	<u>138,768</u>	<u>496,876</u>

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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><u>624,153</u></u>	<u><u>493,323</u></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><u>347,058</u></u>	<u><u>150,237</u></u>