

Gloucestershire Rape and Sexual Abuse Centre
Board of Trustees Annual Report and Financial Statements
For the Year Ended 31 March 2024

Charity Information

Trustees

Trustees who served during the year and up to the date of this report were as follows:

- Cate Hemingway Co-Chair
- Honor Binning
- Amy Hale Co-Chair
- Dr Nicola Jones
- Danielle Vincent
- Samantha Puddy Appointed May 2024
- Helen Williams
- Helen Bromley Resigned Jan 2024
- Julia Davey Resigned May 2024
- Natalie Limbrick Resigned Jan 2024
- Dr Louise Livesey Resigned March 2024
- Amy Norton Resigned Sept 2023
- Zoe Stoddart Resigned Nov 2023

Key management personnel:

The key management personnel during the financial year to 31 March 2024 were:

- Gilli Appleby CEO
- Rachel Hole Services and Training Manager

Independent Examiner

Griffiths Marshall
4th Floor, Llanthony Warehouse
The Docks
Gloucester
GL1 2EH

Bankers

Unity Trust Bank
4 Brindley Place
Birmingham
B1 2JB

Registered office

PO Box 3292
Gloucester
Gloucestershire
GL1 9HW

Registered charity number: 1155902, Registered company number: CE000857

Trustees Report

The Trustees present their report and examined financial statements for the year ended 31 March 2024. The 'charity information' set out on page 1 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 emotional, psychological and/or physical distress of people who have experienced sexual violence, especially women and girls; and
- To educate the public around the nature and extent of sexual violence and its impact on people, especially on women and girls

GRASAC strategic aims for 2023 – 2026 are to:

1. relieve the emotional, psychological and/ or physical distress of people, especially women and girls who have experienced sexual violence
2. empower people, especially women and girls, to find their own way of living in a future unconnected to their traumatic past
3. educate the public about the nature of sexual violence and its impacts, especially on women and girls
4. be part of the movement towards a world free of sexual violence

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 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

The strategic aims focus on direct services and our work to educate and to change society. Our approach to achieving these aims is informed by four principles

- Our services are of high quality: clients must be confident that they will receive an excellent service; we have achieved RCEW's National Service Standards and aspire to exceed them.

- We will grow so we can reach under-served women and girls in Gloucestershire who have often waited years to be heard. We will evidence need through improved data collection so we can widen our service provision.
- Our services need to be sustainable: all survivors, especially women and girls, deserve access to stable specialist services; we will continue to make the case for long-term, dedicated funding and will ensure our organisation is robust.
- We need to be informed by the voices of survivors; their experiences and voices must be heard, and we will continue to promote survivors' rights.

How our activities deliver public benefit

GRASAC 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. GRASAC helps victim-survivors of all ages access their rights, navigate the CJS, improve their wellbeing and ability to function, reduce trauma symptoms and the risk of repeat victimisation.

Feedback from clients across our services consistently demonstrates the positive impact of our work.

Through education and campaigning, GRASAC 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.

GRASAC 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 specialisms in services for global majority communities, LGBTQ+ clients and people with Learning Disabilities and Autism. We ensure victim-survivors' voices inform and shape our service delivery.

GRASAC is the lead provider of support and advocacy for survivors of sexual violence in Gloucestershire. In addition, 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.

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

Achievements and Performance

This annual report demonstrates the breadth of work carried out by committed staff and volunteers on behalf of clients. As a trustee board, we are particularly moved by the number of compliments and positive feedback received from both clients and from professionals that refer to or work in partnership with us.

GRASAC supported over 800 clients in this last year, offering more than 5,640 hours of clients support. We are pleased that we have maintained our excellent support levels. 32% of our clients were under 18years with 2% under 13 years. 90% of clients identified as female, 8% male, 0.8% non-binary and 0.6% as trans.

GRASAC continued to provide the following core services across Gloucestershire through a mixture of in -person, online, phone and email, reflecting the geography of the areas and the needs of clients (who, for some, find virtual support more accessible).

Emotional / Therapeutic Support -

Specialist support work provides emotional, practical and advocacy support for victim-survivors. Specialist support workers offer individuals the space and time, to talk through their thoughts, feelings and options through up to 20 sessions of 1:1 support for individuals aged 13+.

Independent Sexual Violence Advisers (ISVA) –

ISVAs (including children's ISVAs) offer confidential specialist support providing practical help and emotional support to anyone who has been raped or sexually assaulted at any time in their lives regardless of whether they wish to report to the police. ISVAs support survivors/victims to decide if they wish to report to the police, provide information about the legal process and individuals' rights. They also liaise with the police and prosecution service, advocate on the individual's behalf and provide support through any trial process, as well as make and support referrals to other services to meet other identified needs.

Group Work –

We have continued to offer group work which incorporates psychoeducational and holistic/self-care approaches. This year we have particularly focused on community-based peer groups. Some of our groups have also been survivor led recognising the power of healing alongside people with shared experience. The Phoenix Programme (a six-session programme for young girls who have experienced sexual violence focused on empowerment, healthy relationships and coping mechanisms) has provided an opportunity to engage with education providers across the County. Sessions are held in parallel for their parents and carers (including grandparents).

Phone and e- support –

We provide direct access emotional support through our telephone and e-Support facilities five days a week for anyone wishing to seek advice and/or support whether for themselves or someone they care about – this support can be accessed anonymously.

Online resources -

Self-help resources and guides continue to be available through our website.

Training -

We have continued to offer training and workshops on a variety of topics including consent and understanding sexual violence to a wide range of audiences across schools, statutory, corporate and VCSE sectors.

Partnership working -

GRASAC continues to believe in and champion partnership working, working with our partners to deliver service, share best practise, and develop innovative approaches to support.

Our team has grown, thanks to increased funding, so that we have been able to increase our offer of emotional support to both adults from minority groups in our community and young people and, employed additional ISVAs/ChISVAs which has helped to reduce waiting times for this service.

Following the return to face-to-face services after the difficult Covid restrictions, our focus for the year has been on maintaining and developing our services. Our rurally based offices have proved to be a comfortable and positive environment from which to work and offer client-based services.

Volunteers continue to be a valuable and crucial part of GRASAC and our offer by and for volunteers is a priority for us to develop in 2024/25. Volunteers primarily support our groupwork and fundraising.

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.

Financial review

Financial summary

Income in the year totalled £689,014 (2023: £726,461) of which £624,506 (2023: £707,922) came from grant funding from a number of different bodies (see note 3 to the financial statements). These funds were used to provide a range of services, including the Independent Sexual Violence Advisers, one-to-one support, helpline, e-mail, text and on-line support to relieve the trauma and distress of those who have experienced sexual violence

Expenditure in the year totalled £693,459 (2023: £652,921) of which £691,932 (2023: £652,878) related to charitable activities, the most sizeable being staff costs which totalled £538,855 (2023: £504,168).

Total reserves as at 31 March 2024 were £587,721 (2023: £592,166) of which £367,285 (2023: £254,871) was unrestricted and £220,436 (2023: £337,295) was restricted and unavailable for the general purposes of the charity. Of the unrestricted funds none have been designated (2023: none).

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 a contingency for any unanticipated reductions in income. Due to the nature of GRASACs work, it is vital that advocacy and therapeutic support are completed for each client in a sensitive and timely manner. Therefore, we set reserves at 5 months of delivery costs to enable us to prioritise the continuation and safe ending of all work.

Statement of 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 organisation's ability to continue as a going concern is the loss of significant funding. In order to mitigate this risk, the organisation have implemented a funding plan that increases its work with other funding bodies and diversifies our portfolio of funders. Increased efforts have been made in 2023/24 to grow our networking opportunities across the Gloucestershire community and to seek non-recurrent funds from corporate supporters. We continue to develop the internal structure of the organisation to ensure that it is lean and adaptable. Staffing levels have been challenging during this year, with a higher than expected level of sickness and absence. Steps are being taken, alongside existing EAP and support mechanisms, to provide additional support for all staff

Structure, governance and management

Governing document

The charity is a Charitable Incorporated Organisation. It is a charity registered with the Charity Commission. Anyone aged over 18 years of age can become a member of the charity and there are currently 19 members (11 trustees and 8 volunteers) (2022: 35, 2023: 19).

Appointment of Trustees

Trustees are elected by members of the charity or co-opted and elected at General Meetings. The two volunteer representatives are full trustees but must declare a conflict of interest where there are matters being discussed that relate to their capacity as volunteers

Trustee induction and training

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

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

Organisation

The Board of Trustees, which cannot have less than three or more than twelve members, administers the charity. The Board of Trustees normally meets every second month. A 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

Conflicts of interest

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

As part of the recruitment process all Trustees complete a Conflict of Interest Statement. In addition a Register of Trustees' Interests is collated and recorded annually. At each Board meeting, all Trustees must declare any changes to their conflicts of interest

Remuneration policy

The pay of all staff is reviewed annually and are normally (funding permitted) increased in accordance with inflation and annual earnings.

Pay benchmarking is carried out periodically and where required for recruitment of new posts through internet searching for similar posts and discussion with partner agencies delivering sexual violence services across the country in the Rape Crisis network

Risk management

The Trustees hold a Risk Register documenting the major risks facing the charity along with mitigating actions. This is reviewed on a regular basis as part of the rolling timetable of the Board of Trustees. The following are considered by the Board of Trustees to be 'red' risks meaning that there is a high probability of them occurring and, if this were to happen, there would be a significant impact on the organisation

- Loss of key personnel - GRASAC has a comprehensive HR policy framework and development plans in place. All key management positions are currently filled. The revised policy and associated contracts of employment stipulate that key personnel have an extended (3 month) notice period which allows sufficient time for recruitment
- Loss of significant funding - The strategic plan includes a funding plan, which is reviewed by the Board of Trustees in their bi-monthly meetings.
- External strategy - Changes in the external environment due to the elongated health pandemic could not have been foreseen but we are continuing to work with all current funders and potential funders to ensure future financial security. We have now returned to following the action plan set out in the three year strategy.

Plan for future periods

GRASAC has identified the following strategic priorities for 2024/25

- to relieve the distress of people who have experienced sexual violence
- to empower people to find their own way of living in future
- to educate the public about the nature of sexual violence and its impact; and
- to be part of the movement towards a world free of sexual violence; and
- Diversification of funding streams to provide further stability to core services and to fund new initiatives

By order of the Board of Trustees



Co-Chair of Trustees

Date 18 November 2024

Trustees' responsibilities in relation to the financial statements

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

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

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


The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.

Statement as to disclosure to our Independent Examiner

In so far as the Trustees are aware at the time of approving our Trustees' annual report:

- There is no relevant information, being information needed by the Independent Examiner in connection with preparing their report, of this the Independent Examiner is unaware; and
- The Trustees, having made enquiries of fellow directors and the Independent Examiner that they ought to have individually taken, have each taken all steps that she is obliged to take as a director in order to make herself aware of any information relevant to the Independent Examination and to establish that the Independent Examiner is aware of that information

By order of the Board of Trustees

A handwritten signature in black ink, appearing to be 'M. A. C.', written over a horizontal line.

Date 18 November 2024

Gloucestershire Rape and Sexual Abuse Centre

Independent Examiner's Report

To the Trustees of Gloucestershire Rape and Sexual Abuse Centre

I report to the trustees on my examination of the financial statements of Gloucestershire Rape & Sexual Abuse Centre (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Gloucestershire Rape and Sexual Abuse Centre

Independent Examiner's Report

To the Trustees of Gloucestershire Rape and Sexual Abuse Centre

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Stephen Humphries FCA
Independent Examiner

Griffiths Marshall

**4th Floor, Llanthony Warehouse
The Docks
Gloucester
GL1 2EH**

Dated 11TH DECEMBER 2024

Gloucestershire Rape and Sexual Abuse Centre

Board of Trustees Annual Report and Financial Statements

Statement of financial activities for the year ended 31 March 2024

				2024	2023
	Note	Unrestricted funds	Restricted funds	Total funds	Total funds
		£	£	£	£
Incoming resources					
Donations	2	49,198	5,032	54,230	10,733
Charitable activities	3	-	624,506	624,506	707,922
Other		-	10,278	10,278	2,377
		49,198	639,816	689,014	726,461
Expenditure on:					
Raising funds	4	1,527	-	1527	43
Charitable activities	5	-	691,932	691,932	652,878
Net income/(expenditure)		47,671	(52,116)	(4,445)	73,540
Transfer between funds		64,743	(64,743)	-	-
Net movement in funds		112,414	(116,859)	(4,445)	73,540
Reconciliation in funds					
Total funds brought forward		254,871	337,295	592,166	518,626
Total funds carried forward		367,285	220,436	587,721	592,166

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

Gloucestershire Rape and Sexual Abuse Centre
Board of Trustees Annual Report and Financial Statements
Statement of financial position as at 31 March 2024

	Note	2024 £	2023 £
CURRENT ASSETS			
Debtors	10	2,002	5,632
Cash at bank and in hand		594,490	606,663
		<hr/>	<hr/>
		596,492	612,295
LIABILITIES			
Amount falling due within one year	11	(8,771)	(20,129)
		<hr/>	<hr/>
NET CURRENT ASSETS		587,721	592,166
		<hr/>	<hr/>
NET ASSETS		587,721	592,166
		<hr/>	<hr/>
THE FUNDS OF THE CHARITY			
Unrestricted funds		367,285	254,871
Restricted income funds		220,436	337,295
		<hr/>	<hr/>
TOTAL CHARITY FUNDS		587,721	592,166
		<hr/>	<hr/>

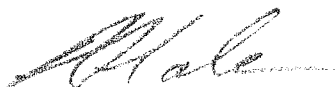
The trustees are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

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

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime.

Approved by the Board of Trustees on 18 November 2024 and signed on its behalf by:



Amy Hale, Co-chair

Gloucestershire Rape and Sexual Abuse Centre
Board of Trustees Annual Report and Financial Statements
Statement of Cash Flows for the year ended 31 March 2024

	2024	2023
	£	£
Cashflows from operating activities		
Net income for reporting period	(4,445)	73,540
Adjustments for:		
Decrease/(increase) in debtors	3,630	(4,582)
Increase/(decrease) in creditors	(11,358)	8,098
	<hr/>	<hr/>
	(12,173)	77,056
	<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period	(12,173)	77,056
Cash and cash equivalents at the beginning of the reporting period	606,663	529,607
	<hr/>	<hr/>
Cash and cash equivalents at the end of the reporting period	594,490	606,663
	<hr/>	<hr/>

1 Summary of significant accounting policies

Charity Information

Gloucestershire Rape and Sexual Abuse Centre is a Charitable Incorporated Organisation (CIO) incorporated in England and Wales. The registered office is PO Box 3292, Gloucester, GL1 9HW

Accounting Convention

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.

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

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

Going concern

The charity reported a cash outflow of £(12,173) (2023: £77,056, inflow) for the year. Closing reserves as at 31 March 2024 were £587,721, (2023: £592,166), of which £367,285 (2023: £254,871) 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.

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.

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

Donated services

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.

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.

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.

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.
- 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.

Gloucestershire Rape and Sexual Abuse Centre
Board of Trustees Annual Report and Financial Statements
Notes to the accounts for the year ended 31 March 2024

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

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2	Income from donations	2024	2023
		£	£
	Gifts	54,230	16,162
	Grants of a general nature	-	-
		<hr/>	<hr/>
		54,230	1,800
		<hr/>	<hr/>

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

Gloucestershire Rape and Sexual Abuse Centre
Board of Trustees Annual Report and Financial Statements
Notes to the accounts for the year ended 31 March 2024

3	Income from charitable activities	2024	2023
		£	£
	Police and Crime Commissioner	425,931	447,357
	NHS CCG	55,305	56,333
	Ministry of Justice	92,277	110,817
	Children in Need	-	44,253
	Lloyds Bank Foundation	25,000	27,250
	Barnwood Trust	25,993	21,912
		<hr/>	<hr/>
		624,506	707,922
		<hr/>	<hr/>

4 Expenditure of raising funds

In the year ended 31 March 2024, expenditure of £3219 (2023: £43) was incurred on raising funds, all of which was unrestricted.

There are no support costs associated with these activities in either the current or prior year.

Gloucestershire Rape and Sexual Abuse Centre

Board of Trustees Annual Report and Financial Statements

Notes to the accounts for the year ended 31 March 2024

5 Expenditure of charitable activities

	Charitable activities	Support costs	2024 Total	2023 Total
	£	£	£	£
Incoming resources				
Staff costs	466,152	72,703	538,855	504,168
Support and development (staff and volunteers	20,148	4,874	25,022	20,870
Travel and subsistence (staff and volunteers	21,988	808	22,796	18,614
Consultants	107	-	107	-
IT and telephone costs	24,161	552	24,713	19,796
Rent and office costs	22,383	20,748	43,131	45,567
Insurance	-	828	828	770
Printing, postage and stationery	2,102	1,424	3,526	4,749
Promotion	12,046	-	12,046	10,798
Equipment and maintenance	5,738	430	6,168	3,685
Professional fees	-	11,708	11,708	9,627
Client support	410	1,791	2,201	13,488
General expenses	-	418	418	264
Governance	-	171	171	234
Bank charges	-	242	242	
	575,235	116,697	691,932	652,878

6 Independent examiner's remuneration

	2024	2023
	£	£
Independent examination fees	1,500	1,440

Gloucestershire Rape and Sexual Abuse Centre
Board of Trustees Annual Report and Financial Statements
Notes to the accounts for the year ended 31 March 2024

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

	2024	2023
	£	£
Salaries and wages	480,760	441,804
Social security costs	30,142	36,517
Pension costs	27,953	25,847
	<hr/>	<hr/>
	538,855	504,168
	<hr/>	<hr/>

No employees had employee benefits in excess of £60,000 (2023: None). Pension costs are allocated to funds in proportion to the related staffing costs incurred.

For the financial year ended 31 March 2024, the key management personnel of the charity were: Trustees, Director and Service Delivery Manager. The total employee benefits of the key management personnel of the charity were £89,617 (2023: £85,767).

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

8 Staff numbers

The average headcount for the reporting period was 21 staff (2023: 19). The average number of full-time equivalent employees (including casual and part-time staff) during the year was 20 (2023: 17.5).

The average number of full-time staff was 16 (2023: 12) and the average number of part-time staff was 5 (2023: 7) in the reporting period.

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Notes to the accounts for the year ended 31 March 2024

9 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.

10 Debtors	2024	2023
	£	£
Prepayments and accrued income	540	938
Other debtors	1,462	4,694
	<hr/>	<hr/>
	2,002	5,632
	<hr/>	<hr/>

11 Creditors: amounts falling due within one year	2024	2023
	£	£
Accruals	2,478	14,526
Other creditors	6,293	5,603
	<hr/>	<hr/>
	8,771	20,129
	<hr/>	<hr/>

Gloucestershire Rape and Sexual Abuse Centre

Board of Trustees Annual Report and Financial Statements

Notes to the accounts for the year ended 31 March 2024

12 Analysis of charitable funds

	Balance at April 2023	Incoming resources	Resources expended	Transfers	Balance at March 2024
	£	£	£	£	£
Unrestricted funds					
Unrestricted fund	254,871	49,198	(1,526)	64,743	367,286
Restricted funds					
Police and Crime Commissioner	179,860	425,931	(455,591)	(38,864)	111,336
NHS Clinical Commissioning Group	68,383	55,305	(54,191)	(13,491)	56,006
Ministry of Justice	-	92,277	(90,166)	(2,111)	-
Children in Need	8,114	-	(8,114)	-	-
Lloyds Foundation	52,250	25,000	(49,478)	-	27,772
Groups	6,650	15,275	(3,868)	(10,277)	7,780
Barnwood Trust	21,912	24,461	(28,831)	-	17,542
Donations Fluck Fund etc	126	1,567	(1,693)	-	-
Total charity funds	337,295	639,816	(691,932)	(64,743)	220,436

Analysis of charitable funds for year ended 31 March 2023

	Balance at April 2022	Incoming resources	Resources expended	Transfers	Balance at March 2023
	£	£	£	£	£
Unrestricted funds					
Unrestricted fund	238,383	14,898	(43)	1,633	254,871
Restricted funds					
Police and Crime Commissioner	155,374	447,357	(422,871)	-	179,860
NHS Clinical Commissioning Group	84,986	56,333	(72,936)	-	68,383
Ministry of Justice	-	110,817	(110,817)	-	-
Children in Need	7,683	44,253	(43,822)	-	8,114
Lloyds Foundation	25,000	27,250	-	-	52,250
Groups	7,200	2,377	(1,294)	(1,633)	6,650
Barnwood Trust	-	21,912	-	-	21,912
Donations Fluck Fund etc	-	1,264	(1,138)	-	126
Total charity funds	280,243	711,563	(652,878)	(1,633)	337,295

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Board of Trustees Annual Report and Financial Statements
Notes to the accounts for the year ended 31 March 2024

13 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total £
Cash at bank and in hand	367,285	227,205	594,490
Current assets	-	2,002	2,002
Current liabilities	-	(8771)	(8771)
	<hr/>	<hr/>	<hr/>
	367,285	220,436	587,721
	<hr/>	<hr/>	<hr/>

14 Related party transactions

There were no related party transactions in the financial year ended 31 March 2024 (2023: £Nil).

15 Capital commitments

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

16 Financial instruments	2024 £	2023 £
Financial assets		
Cash	594,490	606,663
Other debtors	1,462	1,050
	<hr/>	<hr/>
	595,952	607,713
	<hr/>	<hr/>
Financial liabilities		
Credit cards	236	1,653
	<hr/>	<hr/>
	8,771	20,129
	<hr/>	<hr/>

17 Legal status of the Charity

The charity is a Charitable Incorporated Organisation. In the event of the charity being wound up, the members have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.