

Registered Charity Number: 1155902

Registered Company Number: CE000857

Gloucestershire Rape and Sexual Abuse Centre

Board of Trustees Annual Report and Financial Statements

For the 16 months to 31st July 2025

Charity Information

Trustees

Trustees who served during the 16-month period and up to the date of this report were as follows:

- | | | |
|--------------------|----------|--|
| • Cate Hemingway | Co-Chair | Resigned April 2025 |
| • Honor Binning | | (re-elected for a further 3 years) |
| • Amy Hale | Co-Chair | Resigned September 2025 |
| • Danielle Vincent | | (re-elected for a further 3 years) |
| • Samantha Puddy | | |
| • Helen Williams | | Resigned January 2025 |
| • Amy Jackson | Co-Chair | Appointed 28 th February 2025 |

Key Management Personnel

The key management personnel during the period were:

- | | |
|----------------------------|-----------------------------|
| • Gilli Appleby | CEO (2024) |
| • Dawn Taylor | Interim CEO |
| • Sharne Maher | CEO (2025-) |
| • Charlotte Chappell | Head of Service |
| • Rachel Hole | Services & Training Manager |
| • Georgina Balfour Ackroyd | Office Manager |

Independent Examiner

Griffiths Marshall Business Advisory Limited
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. GL1 9HW

Registered Charity Number: 1155902

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Board of Trustees Annual Report and Financial Statements for the 16 months to 31st July 2025

The Trustees present their report and examined financial statements for the 16-month Period ended 31 July 2025.

The 'charity information' set out on page 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 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 has four strategic aims:

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

The focus of our work

The strategic aims 1 and 2 focus on the services we deliver to survivors. Strategic aims 3 and 4 focus on our work to educate and to change society. Due to changes in funding, we have implemented a short term plan that enables continued delivery of our strategic aims and have reviewed the strategy in light of current levels of resource. Our approach to achieving our aims is informed by four principles:

1. Our services are of high quality: clients must be confident that they will receive an excellent service; we commenced work on both the Bluestar National Best Practice Standards and the Rape Crisis National Service Standards to gain both accreditations.
2. 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.
3. 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.
4. 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.

Ensuring GRASAC's work is regularly assessed and meets the needs of the clients

GRASAC has experienced unprecedented change this year, requiring an agile approach from management and the Board. An 18-month business plan was approved in June 2025 based on the loss of the OPCC tender and has provided staff and clients with clarity over the future and purpose of the charity.

Gloucestershire Rape and Sexual Abuse Centre

Board of Trustees Annual Report and Financial Statements for the 16 months to 31st July 2025

This is part of an effort to ensure long term sustainability and competitiveness in a changing market environment. This business plan is continually under review as new information has come to light and has enabled GRASAC to use its resources as efficiently as possible to safeguard its future and provide a high-quality service to its clients.

Service delivery is offered preferably face-to-face either in the charity offices (where dedicated, comfortable counselling rooms are equipped specifically for this purpose) or on outreach.

Additional support and ad hoc queries are delivered by telephone, text, or on-line platforms as required by clients.

This year, GRASAC has developed a lived experience strategy and established a lived experience group 'finding my voice' to ensure GRASAC services continue to be centred on the needs of the people that we work with. An anonymised survey has been conducted with staff, volunteers and trustees to understand representation of lived experience across all levels of the organisation and this has informed funding bids and recruitment drives. We continue to seek meaningful feedback on our services and identify new ways of gathering feedback in a sensitive way to strengthen delivery.

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 into the service with whom GRASAC works daily.

"GRASAC supported in excess of 1300 clients in this last year offering more than 12,000 hours of support. We are pleased to have maintained our excellent levels of support with 100 percent of GRASAC clients reporting they felt better able to manage flashbacks, panic attacks and anxiety either a little or a lot and 100 percent were more able to exercise their rights a little or a lot.

Other notable achievements include:

Group Work - Successful Phoenix Programme with record numbers of Parents attending the Parents group
Reclaim the Night in Gloucester
Responding with Care Events in Partnerships with the University and other local organisations"

2024-2025 has been a year of substantial staffing, service and financial change for GRASAC. The charity has appointed a new leadership team, including a highly experienced CEO and a Head of Service, both of whom have been critical to GRASAC's resilience and adaptation over a period of uncertainty.

The loss of the OPCC contract has had huge implications for GRASAC and its staff, and it is testament to the commitment of staff and the volunteers that the challenge has been faced head on, with extensive work to build new partnerships, innovate service delivery and identify effective approaches providing the best care and support for clients and education for the wider community. This has included adopting an increasing focus on groupwork as the cornerstone of GRASAC's delivery model, with groups for adults and young people; and delivering training across Gloucestershire to professionals such as the Police, social services, and community organisations. This ensures that we are not only working towards the strategic aims of GRASAC but contributing to the broader national goals of the national movement to end child sexual abuse, rape, sexual assault, sexual harassment and all other forms of sexual violence.

The charity continues to seek opportunities for funding diversification and has secured funding from the Integrated Care Board in partnership with Gloucestershire Counselling Service; from RASAC; the Barnwood Trust; The Lounge Foundation (corporate sponsor); and the National Lottery. Through funding provided by our partners, we have been able to provide high quality emotional support to adults and young people impacted by sexual violence, and training to professionals and community groups. "

Extensive efforts have been made to review opportunities to make efficiencies- both for the organisation and for our clients. This has included conducting a comprehensive review of our specialist support waiting list, resulting in estimated waiting times being reduced by 4.4 months for adults, and enabling GRASAC to reopen our waiting

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lists for young people to access critical support. Additional cost savings have been made in our running costs, for example through the changes in HR provider and bringing functions such as data and financial management in house, which have also provided important opportunities to train and develop GRASAC staff. Further opportunities to develop staff within the organisation and identify opportunities to improve efficiency and effectiveness will be scoped over the coming year.

GRASAC has made considerable and important steps forward in ensuring a high-quality service for our clients. This has included undertaking the process to renew our Bluestar and Rape Crisis accreditations and strengthening our monitoring processes to track quality and service delivery across our approaches.

This data, alongside continued feedback from our clients, will ensure the Board, staff and volunteers remain focused on maintaining excellent services for survivors in Gloucestershire while adapting to the new context of the organisation.

Financial Review

Financial summary

Income in the year totalled £836,133 (2024: £689,014) of which £802,804 (2024: £624,506) 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 £1,079,211 (2024: £693,459) of which £1,077,337 (2024: £691,932) related to charitable activities, the most sizeable being staff costs which totalled £860,866 (2024: £538,855).

Total reserves as at 31 July 2025 were £344,644 (2024: £587,721) of which £343,144 (2024: £367,285) was unrestricted and £1,500 (2024: £220,436) was restricted and unavailable for the general purposes of the charity. Of the unrestricted funds none have been designated (2024: none).

The excess of unrestricted reserves over and above our required reserves level will be committed to operations going forward.

Reserves policy

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

Due to the nature of GRASACs work, particularly with our vulnerable clients, it is vital that counselling and support are completed for each client in a sensitive and timely manner. Therefore, the running costs contingency is significant and represents an estimate of four months of skeleton operating costs prioritising the continuation and safe ending of one-to-one emotional and support work being actively provided by the organisation. Any clients on our waiting list will be contacted and signposted to other services.

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

Going into the financial year, our main risk to the organisation was the loss of significant funding. The loss of the OPCC contract led to this risk becoming a live issue and mitigations that had previously been outlined were taken. With this new context, the main risk to the organisation's ability to continue is the lack long term funding required to maintain a quality and effective service. In order to mitigate this risk, the organisation have implemented an 18

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month business plan that has provided stability for staff and focuses on increasing business development through partnerships, diversification of funding and cost saving.

The recruitment of a new CEO has supported this process, with significant time being allocated to establishing relationships with other service providers and preparing bids for new funding. The Board continue to review this plan on a routine basis to critically assess the future and sustainability of the charity.

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 12 members (4 trustees and 8 volunteers) (2023: 19, 2024: 19).

Appointment of Trustees

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

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. The induction process is being updated to support new trustees recruited in 2026

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:


Board of Trustees Annual Report and Financial Statements for the 16 months to 31st July 2025

- **Staff retention**
The Board and management team are committed to open and transparent communication with all staff members in relation to the financial position and future of the organisation. We have begun to implement and lead in this way, following the outcome of the OPCC funding, holding all staff meetings and forums and wherever possible having a member of the Board present.
- **Lack of new, long term funding required to provide an effective service**
The 18 months business plan includes a plan for partnership, diversification and cost saving. Progress is reviewed by the Board of Trustees in their bi-monthly meetings, with additional meetings arranged to respond to the needs of the organisation and changing context.
- **External strategy**
A review of the three year strategy was conducted in July 2025 in light of changes to the funding environment. The Board and management are taking forward areas of focus from this review and will update the strategy accordingly, ensuring this complements the 18month business plan. "

Plans for future periods

GRASAC has identified the following strategic priorities for 2025/26:

- 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.



Amy Jackson
Co Chair of Trustees
Dated 31st March 2026

Trustee Responsibilities

The trustees 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



Dated 31st March 2026

Gloucestershire Rape and Sexual Abuse Centre

Board of Trustees Annual Report and Financial Statements for the 16 months to 31st July 2025

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 16-month period ended 31 July 2025

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).

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 Business Advisory Limited
4th Floor, Llanthony Warehouse
The Docks
Gloucester. GL1 2EH

Board of Trustees Annual Report and Financial Statements for the 16 months to 31st July 2025

Annual Accounts

Statement of Financial Activities for the 16-month period ended 31 July 2025

		2025 (16-month period)			2024		
		Total Funds					
Notes		Unrestricted Funds £	Restricted Funds £	2025 (16months) £	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Income and endowments from:							
Donations	2	18,002		18,002	49,198	5,032	54,230
Charitable activities	3	-	802,804	802,804	-	624,506	624,506
Other (unrestricted grants and bank interest)	2	15,327		15,327		10,278	10,278
		<u>33,329</u>	<u>802,804</u>	<u>836,133</u>	<u>49,198</u>	<u>639,816</u>	<u>689,014</u>
Expenditure on:							
Raising funds	4	(1,874)		(1,874)	(1,527)	-	(1,527)
Charitable activities	5	(36,726)	(1,040,611)	(1,077,337)	-	(691,932)	(691,932)
		<u>(38,600)</u>	<u>(1,040,611)</u>	<u>(1,079,211)</u>	<u>(1,527)</u>	<u>(691,932)</u>	<u>(693,459)</u>
Net income/ (expenditure)		(5,271)	(237,807)	(243,078)	47,671	(52,116)	(4,445)
Transfers between funds		(18,871)	18,871	-	64,743	(64,743)	-
Net movement in funds		<u>(24,142)</u>	<u>(218,936)</u>	<u>(243,078)</u>	<u>112,414</u>	<u>(116,859)</u>	<u>(4,445)</u>
Reconciliation in funds							
Total funds brought forward		367,286	220,436	587,722	254,871	337,295	592,166
Total funds carried forward	12	<u>343,144</u>	<u>1,500</u>	<u>344,644</u>	<u>367,285</u>	<u>220,436</u>	<u>587,721</u>

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

Annual Accounts

Statement of Financial Position for the 16-month period to 31 July 2025

	Notes	2025 (16 months) £	2024 £
Current assets			
Debtors /Prepayments	10	300	2,002
Cash at bank and in hand		421,856	594,490
Total current assets		422,156	596,492
Creditors: amounts falling due within one year	11	(77,511)	(8,771)
Net current assets		344,644	587,721
Net assets		344,644	587,721
The funds of the charity			
Unrestricted funds		343,144	367,285
Restricted income funds		1,500	220,436
Total charity funds		344,644	587,721

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 31st March 2026 and signed on its behalf by



Samantha Puddy - Trustee

Annual Accounts

Statement of Cash Flows for the 16-month Period to 31 July 2025

	Notes	2025 (16-month) £	2024 £
Cashflows from operating activities			
Net income for the reporting period		(243,078)	(4,445)
<i>Adjustments for:</i>			
Decrease/ (increase) in debtors		1,702	3,630
Increase/ (decrease) in creditors		68,740	(11,358)
		<u>(172,635)</u>	<u>(12,173)</u>
 Change in cash and cash equivalents in the reporting period		 (172,635)	 (12,173)
 Cash and cash equivalents at the beginning of the reporting period		 594,490	 606,663
 Cash and cash equivalents at the end of the reporting period		 <u>421,855</u>	 <u>594,490</u>

Annual Accounts

Notes to the Accounts for the 16-month Period to 31 July 2025

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.

Reporting Period Length

These accounts have been prepared for a 16-month period to 31 July 2025. The Charity has chosen to match the financial year more closely to those of the major funders, to ease reporting and avoid confusion. As a result, the comparative amounts presented in the financial statements (including the related notes) are not entirely comparable.

Going concern

The charity reported a cash outflow of £172,635 (2024: £12,173 outflow) for the year.

Closing reserves as at 31 July 2025 were £344,644, (2024: £587,721), of which £343,144 (2024: £367,285) 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.

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 and Other Sources

	2025 (16 months) £	2024 £
General Donations	18,002	49,198
Restricted Gifts and Donations	-	5,032
Gifts for group work	876	-
Grants of a general nature	-	-
Sales of Product (calendars)	250	-
Services Invoiced	456	-
Bank Interest	13,745	10,278
	<u>33,329</u>	<u>64,508</u>

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.

3 Income from charitable activities

	2025 (16 months) £	2024 £
Restricted funds (note 12)		
Police and Crime Commissioner	550,865	425,931
NHS CCG	80,000	55,305
Ministry of Justice	140,931	92,277
Lloyds Bank Foundation	-	25,000
Barnwood Trust	22,350	25,993
Group Work	3,658	-
Gloucester Community Funding	5,000	-
Total income from charitable activities	<u>802,804</u>	<u>624,506</u>

4 Expenditure on raising funds

In the year ended 31 July 2025, expenditure of £1,874 (2024: £1,527) 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.

5 Expenditure on charitable activities

	2025			2024		
	Charitable activities £	Support costs £	2025 Total (16 months) £	Charitable activities	Support costs	2024 Total £
Staff costs	836,726	24,140	860,866	466,152	72,703	538,855
Support and development (staff and volunteers)	40,208	3,388	43,596	20,148	4,874	25,022
Travel and subsistence (staff and volunteers)	37,663	1,091	38,754	21,988	808	22,796
Consultants	8,621	4,244	12,864	107	-	107
IT and telephone costs	27,855	6,423	34,278	24,161	552	24,713
Rent and office costs	49,457	3,892	53,349	22,383	20,748	43,131
Insurance	-	1,859	1,859	-	828	828
Printing, postage and stationery	1,294	3,311	4,605	2,102	1,424	3,526
Promotion, Website, Publicity	4,147	2,376	6,522	12,046	-	12,046
Equipment and maintenance	-	-	-	5,738	430	6,168
Professional fees	1,790	14,698	16,487	-	11,708	11,708
Client Support	20	762	782	410	1,791	2,201
Event costs	685	140	825	-	-	-
General expenses	-	794	794	-	418	418
Governance	766	606	1,373	-	171	171
Bank charges	-	384	384	-	242	242
	<u>1,009,232</u>	<u>68,105</u>	<u>1,077,337</u>	<u>575,235</u>	<u>116,697</u>	<u>691,932</u>
Analysis by fund:						
Unrestricted funds	-	36,726	36,726	-	-	-
Restricted funds	<u>1,009,232</u>	<u>31,379</u>	<u>1,040,611</u>	<u>575,235</u>	<u>116,697</u>	<u>691,932</u>
	<u>1,009,232</u>	<u>68,105</u>	<u>1,077,337</u>	<u>575,235</u>	<u>116,697</u>	<u>691,932</u>

6 Independent Examiner's remuneration

	2025 (16 months)	2024
Independent Examination fees	<u>1,500</u>	<u>1,500</u>

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

	2025 (16 months)	2024
Salaries and wages	766,500	480,760
Social security costs	53,309	30,142
Pension costs	41,057	27,953
	<u>860,866</u>	<u>538,855</u>

No employees had employee benefits in excess of £60,000 (2024: None). Pension costs are allocated to funds in proportion to the related staffing costs incurred.

For the financial year ended 31 July 2025, the key management personnel of the charity were: Trustees, CEO, Head of Service, Service Manager Office Manager. The total employee benefits of the key management personnel of the charity were £184,288 (2024: £89,617). Note: 2025 amount is for 4 key personnel, 2024 was 3

The Trustees were not paid and did not receive any other benefits from employment in the year (2024: £ Nil). No trustee received payment for professional or other services supplied to the charity (2024: £ Nil)

8 Staff numbers

The average headcount for the reporting period was 19 staff (2024: 21). The average number of full-time equivalent employees (including casual and part-time staff) during the year was 14 (2024: 20).

The average number of full-time staff was 16 (2024: 16) and the average number of part-time staff was 3 (2024: 5) in the reporting period.

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

	2025 (16 months) £	2024 £
Prepayments and accrued income	300	540
Trade Debtors	-	-
Other debtors	-	1,462
	<u>300</u>	<u>2,002</u>

11 Creditors: amounts falling due within one year

	2025 (16 months) £	2024 £
Accruals	1,964	2,478
Trade Creditors	4,174	-
Other Creditors	14,478	6,293
Deferred Income Creditor	56,896	
	<u>77,511</u>	<u>8,771</u>

12 Analysis of charitable funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 July 2025 (16 months) £
Unrestricted funds					
Unrestricted funds	367,286	33,329	(38,600)	(18,871)	343,144
	<u>367,286</u>	<u>33,329</u>	<u>(38,600)</u>	<u>(18,871)</u>	<u>343,144</u>
Restricted funds					
Police and Crime Commissioner	111,336	551,065	(671,608)	9,207	0
NHS Clinical (re-named CCG)	56,006	80,000	(136,006)		0
Ministry of Justice	-	140,931	(140,931)	-	-
Lloyds Foundation	27,772	-	(27,772)		-
Groups	7,780	3,458	(11,238)		0
Barnwood Trust	17,542	22,350	(49,556)	9,664	0
Glos Community Fund / Fluck Fund	-	5,000	(3,500)		1,500
Total Restricted Funds	<u>220,436</u>	<u>802,804</u>	<u>(1,040,611)</u>	<u>18,871</u>	<u>1,500</u>
Total charity funds	<u>587,722</u>	<u>836,133</u>	<u>(1,079,211)</u>	<u>-</u>	<u>344,644</u>

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Analysis of charitable funds for year ended 31 March 2024 (Prior Year)

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 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 Grp	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 Restricted Funds	337,295	639,816	(691,932)	(64,743)	220,436
Total charity funds	592,166	689,014	(693,458)	-	587,722

13 **Analysis of net assets between funds**

	Unrestricted funds £	Restricted funds £	2025 Total £
Cash at bank and in hand	420,356	1,500	421,856
Current Assets - Prepayments	300	-	300
Current Liabilities	(77,511)	-	(77,511)
	343,144	1,500	344,644

14 **Related party transactions**

There were no related party transactions in the 16-month Period ended 31 July 2025 (2024: £Nil)

15 **Capital commitments**

At 31 July 2025, the organisation had £Nil (2024: £ Nil) capital commitments.

16 **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.

