

Charity Registration No. 1169999

Company Registration No. CE008447 (England and Wales)

THE SURVIVORS TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2021



COTTONS
Chartered Accountants

THE SURVIVORS TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr D Carmody	(Appointed 1 December 2020)
	Miss I M McCabe	(Appointed 1 December 2020)
	Ms R Agnew	(Appointed 27 November 2020)
	Miss E A Covell	(Appointed 1 December 2020)
Charity number	1169999	
Company number	CE008447	
Registered office	Unit 2 Eastlands Court Business Centre St Peters Road Warwickshire Rugby England CV21 3QP	
Independent examiner	Cottons Accountants LLP Chestnut Field House Chestnut Field Rugby Warwickshire England CV21 2PD	
Bankers	The Co-Operative Bank 2nd Floor CIS Towers Manchester	

THE SURVIVORS TRUST

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THE SURVIVORS TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE PERIOD ENDED 31 MARCH 2021

The Trustees present their report and financial statements for the Period ended 31 March 2021.

The Survivors Trust (TST) is a national membership organisation for specialist voluntary sector rape and sexual abuse support services in the UK and Ireland. We have been providing support and representation for our Member Agencies since 2000 when the first national meetings were held.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's [governing document], the Companies Act 2006 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

Charitable Objects

- i. To promote the efficiency and effectiveness of charities and other non-charitable organisations undertaking charitable activities as the charity trustees see fit from time to time in particular but not exclusively those that work with and provide services to female and male victims/survivors of rape, sexual abuse (including but not limited to childhood sexual abuse) or any other form of sexual violence; and
- ii. To campaign for and seek to secure better and improved rights and services for victims/survivors of rape, sexual abuse (including but not limited to childhood sexual abuse) or any other form of sexual violence.

Mission Statement

"Working together to stop rape and sexual abuse in society by promoting effective responses for survivors, training professionals and lobbying for new laws to protect present and future generations"

Background

The Survivors Trust provides a collective voice and peer networking for Members, raises awareness about rape and sexual abuse and its effects on survivors, their supporters and society at large, and aims to inform and support effective policy development and funding strategies. We encourage provision of direct services for victims/survivors based on an understanding of gender based violence and human rights.

Our support to Member Agencies is aimed at supporting service delivery and quality to create maximum benefit for survivors. Our Member Agencies are providing specialist support to over 100,000 victims and survivors each year, based on cope and recover principles identified in the Commissioning Framework. Our work supports Member Agencies to engage with Commissioners locally and to work with local partners to identify the needs of the community they are based in.

Membership

We have 120 Member Agencies throughout the UK and Ireland.

Acts Fast

Abuse Never Becomes Us UK

Arch North East

Aurora Health Foundation

Axis Counselling

Aylesbury Vale and Milton Keynes Sexual Assault and Abuse Support

Barnsley Sexual Abuse and Rape Crisis Services (BSARCS)

Beacon Bolton Counselling Service

Boarding Concern

Break the Silence

THE SURVIVORS TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE PERIOD ENDED 31 MARCH 2021*

Cambridge Rape Crisis Centre
CARA (Centre for Action on Rape and Abuse)
Choices Counselling (Comprising Choices for Men and Choices for Women)
CIS'ters – Surviving Rape and Sexual Abuse During Childhood
Clean Slate
CLEAR (Children Linked to and Experiencing Abusive Relationships)
Cornwall Rape and Sexual Abuse Support Centre (CRASAC)
Coventry Rape and Sexual Abuse Centre (CRASAC)
DABS (Directory & Book Services)
Devon Rape Crisis and Sexual Abuse Services
Doncaster Rape & Sexual Abuse Counselling Service (DRASACS)
Dublin Rape Crisis Centre
Eastbourne Survivors
East Kent Rape Crisis Centre
EMERGE Victims to Survivors
Family Matters
First Person Plural
First Step
Fresh Start - New Beginnings
Galway Rape Crisis Centre
Gloucestershire Rape Crisis Centre
The Blue Door (Grimsby and Scunthorpe Rape Crisis Limited)
Harbour Support Services
Herts Area Rape Crisis and Sexual Abuse Centre
ICAP (Immigrant Counselling and Psychotherapy)
Il Circo Del Farfalla
Into the Light
Invisible Traffick
ISAS (Incest and Sexual Abuse Survivors)
Jig-Saw
KASP (Kingdom Abuse Survivors Project)
Kinergy
Kirklees Rape & Sexual Abuse Counselling Centre
Lifecentre
The Hope Programme Bedfordshire
Manchester Rape Crisis
Mankind Counselling
Migdal Emunah
MOSAC
NAPAC (National Association for People Abused in Childhood)
North Devon Against Domestic Abuse
Nottingham Counselling Service
One in Four, Dublin
One in Four, London
Operation Emotion
Oxford Sexual Abuse and Rape Crisis Centre

THE SURVIVORS TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE PERIOD ENDED 31 MARCH 2021*

Peterborough Rape Crisis Care Group
Portsmouth Abuse and Rape Counselling Service (PARCS)
Quetzal Project
RAINS (Ritual Abuse Information Network and Support)
Rape & Sexual Abuse Helpline (Devon)
Rape and Sexual Abuse Support Centre (Cheshire& Merseyside)
Rape and Sexual Abuse Support Centre, Guildford RASASC
Rape & Sexual Abuse Support Centre (North Wales)
Respond
Revival – Wiltshire RASAC
Rotherham Abuse Counselling Service (Rotherham Women's Counselling Service and the PIT STOP counselling service)
RSVP (Rape & Sexual Violence Project) Birmingham
Rugby RoSA
Safeline
Safer Waves
Safe Space
Safe Strong & Free Project
Safety Net Advice and Support Centre
SAIL (Sexual Abuse & Incest Line)
SALT South West (Sexual Abuse Listening Therapy)
Sandwell Rape and Sexual Violence Services
SARAC (Sexual & Domestic Abuse & Rape Advice Centre)
SAVANA
Self injury Support
SEREN a project within Hafan Cymru
SHE (Survivors Helping Each Other)
Sheffield Rape and Sexual Abuse Centre
Sheffield Women's Counselling and Therapy Service
Survivors In Transition (SiT)
Someone Cares
Yellow Door
Southmead Project
South West Rape Crisis & Sexual Abuse Centre
The STAR Centre (formerly Rape Counselling & Resource Centre Kilmarnock)
STARS Dorset
START (formerly RASASCs Winchester and Basingstoke)
START (Survivors Trauma and Abuse Recovery Trust)
Stepping Stones
Sue Lambert Trust
SupportLine
Survive (Survivors of CSA in North Yorkshire)
Survivors Alliance North Devon CIC
Survivors Manchester
Survivors Network (Sussex)
Survivors Together
Survivors UK

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE PERIOD ENDED 31 MARCH 2021*

Survivors West Yorkshire
Survivors Voices
SV2 - Supporting Victims of Sexual Violence Ltd
The Ann Craft Trust
The Birchall Trust
The Green House
The Haven - The Survivors Network
The London Centre for Personal Safety (LCPS)
The Magdalene Project
The Treetops Centre - Hampshire & Isle of Wight SARC
The Women's Centre, Cornwall
Trust House Lancashire
Trust House Reading
Cyfannol Women's Aid
The Womens Centre Cornwall (TWCC) Ltd
First Light (formerly Twelves Company)
Watford Rape Crisis
West Mercia Rape and Sexual Abuse Support Centre
Womankind, Bristol Women's Therapy Centre
Women Centre Ltd
TileHouse Counselling
Young Persons Advisory Service
Young Womens Housing Project

THE SURVIVORS TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2021

Achievements and performance

ACTIVITY IN NUMBERS OCTOBER 2020 – MARCH 2021

- **112** Specialist Sexual Violence and Abuse Services in England and Wales supported
- **11** Regional Members' Meetings held in 8 Regions across England.
- **1** Wales Government Cross Party Childhood Sexual Abuse Group Meeting
- **7** meetings with our Member Agencies and Government Departments
- **13** Specialist Forum Meetings held
- **3** Survey Reports
- **14** Newsletters shared with 120 specialist services
- **49** Task and Finish Group Meetings have been held, comprising of 36 Member Agency experts.
- **10** hours of survivor forums have provided invaluable survivor input and involvement in the project.
- **11** new template policies and guidance documents have been created to support Member Agencies improve their governance and service provision.
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During the period this Annual Report covers, we entered into a global pandemic with far reaching impacts on victims and survivors and the specialist voluntary sector.

During the Pandemic we increased the number of Members' Meetings to ensure we were gathering on-the-ground feedback from Member Agencies relating to their experiences with survivors' needs, demand levels, service delivery issues, staff support and training. Our membership of the Silver Command Group ensured we were able to feed vital information to support the Covid-19 victims and witnesses response.

Our Members Meetings offer a valuable space for Members to discuss common problems that they face in an informal and confidential forum. They also frequently highlight matters and concerns that we are able to follow up with UK Government Departments, OPCCs, NHS England and MOPAC.

We facilitated five meetings with Ministry of Justice and Member Agencies concerning the Landscape Review:

Presentations to Government Departments and stakeholders included:

- Association of Police and Crime Commissioners
- *Home Office*
- *Ministry of Justice*
- *NHS England Health and Justice, National and Regional*
- *Sexual Assault and Abuse Strategic Partnership Group*
- *National Police Chief Council's Rape Working Group*
- *Independent Inquiry into Child Sexual Abuse*
- *CPS – membership of the VWG ECG and Community Accountability Forum, Male Victims Forum and Childhood Sexual Abuse Victims Forum*
- *MoJ Silver Command Group for Victims and Witnesses*
- *MOPAC*
- *Welsh Government VAWDASV Stakeholder Groups*
- *British Transport Police*
- *Association of Child Abuse Lawyers*

We facilitated 13 Specialist Forums for our Member Agencies for:

- Trustees
- Chief Executives
- Family Members Services
- Clinical Leads

THE SURVIVORS TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE PERIOD ENDED 31 MARCH 2021*

We conducted targeted surveys with our Member Agencies to gather feedback on the impact of the Pandemic on service delivery and funding:

November 2020 – Covid-19 Impact Survey
February 2021 – Impact of Covid-19 on Children and Young People's Services
March 2021 – Funding Impact Survey

Newsletters have been circulated to Member Agencies each fortnight containing supporting information about current funding opportunities, training opportunities, updates on Covid-19 management.

Support for our Member Agencies included providing Policy Template documents:

BUSINESS PLANNING & POLICIES FOR DAY-TO DAY OPERATIONS

Business Plan Template, Data Protection Policy, Social Media Policy

WORKPLACE POLICIES

Recruitment & Selection
Work-From-Home
Diversity & Equality
Sick Leave

POLICIES RELATED TO RISK ASSESSMENT & FUNDING CHALLENGES

Organisational Risk Assessment
Business Continuity Plan
Risk management & procedure
Funding shortfall & exit strategy template
Public interest disclosure (whistleblowing) policy.

POLICIES RELATED TO THERAPY & SUPPORT

Children and Young People Competency (for Therapeutic Support) Policy
Remote Therapy & Support Policy
Pre- Trial Therapy Policy.

Additional support for Member Agencies:

January – March 2021 – engaging with 15 London Member Agencies to develop content for the London Members' Website

January 2021 - Establishing Members' chat groups on MS Teams to facilitate communication and networking between 112 services, sharing best practice

February 2021 - Governance and Accountability workshop for trustees

Direct support to victims and survivors was provided through our national helpline, email and text service, which was funded by the Ministry of Justice to expand opening hours to meet the demand for services created by the Pandemic and lack of access to face to face services. We saw an increase in complexity of callers to the helpline, including higher mental health needs and safeguarding concerns related to suicide. Many callers have told us that their usual support through mental health teams has been disrupted. We also noted the increased need for the health and welfare of staff to be protected and supported during this time.

THE SURVIVORS TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2021

During the period to September 2020, visits to our website increased from an average of 2,300 per week to 3,400 per week. This represents an increase of 40% over the previous year for users and new users. Overall sessions have increased by 35% and 85% of the total.

The Survivors Trust engaged with a wide range of organisations and individuals in the sexual violence sector. These included the Home Office, Ministry of Justice, NHS England Health & Justice, NHS England Improvement, Crown Prosecution Service, HMCTS Victims and Witnesses Group, National Police Chief Council Rape Working Group.

Financial review

It is the intention of the National Executive Committee (NEC) that the freely available reserves of the charity should be accumulated up to a level sufficient to ensure the continuance of its activities should there be an unexpected short-term fluctuation in income. These freely available reserves are unrestricted funds not committed or invested in tangible fixed assets (i.e. "free reserves"). A sufficient level of free reserves would guarantee the continuation of TST's activities, whilst decisions and actions were taken to find other sources of income or reduce the level of a particular activity. The Committee considers that an appropriate level of free reserves is six months' normal expenditure, which equates to approximately £388,000. At 31st March 2021 there was an amount of £397,866 as funds freely available for general purposes.

The Trustees have adopted the following Risk Management Mission Statement and Risk Management Goal Statement.

The Survivors Trust's Risk Management Mission Statement

The Survivors Trust has a moral and legal duty to its Member Agencies, staff and stakeholders. The Survivors Trust will meet its duty by ensuring that risk management plays an integral part in sound governance at both a strategic and operational level.

The NEC will support the risk management effort through setting policy and providing broad guidance on goals and objectives. However, risk management is an active process that requires co-operation by all managers, employees and volunteers and, where appropriate, Member Agencies. To that end, the NEC accepts that it must take a leadership role to ensure that appropriate measures are undertaken.

The Survivors Trust's Risk Management Goal Statement

The NEC authorises the Policy Sub-Committee, membership of which consist of NEC Members and staff members, to undertake the following responsibilities:

- Identifying and assessing risks.
- Selecting and implementing risk control and responses, as appropriate.
- To review risk management efforts and to report to the NEC at their bi-monthly meetings.

These activities shall be undertaken in the service of the risk management mission statement, and to that end risk management practices are undertaken to reduce the cost of risk to TST and to maintain benefits of opportunities that the community may encounter.

Structure, governance and management

The Survivors Trust was converted into and registered as a Charitable Incorporated Organisation (CIO) on 2nd November 2016.

THE SURVIVORS TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2021

Mr J Jennings	(Resigned 27 November 2020)
Mr D Carmody	(Appointed 1 December 2020)
Miss I M McCabe	(Appointed 1 December 2020)
Ms R Agnew	(Appointed 27 November 2020)
Miss E A Covell	(Appointed 1 December 2020)
Ms C Minter	(Resigned 27 November 2020)

The Trustees' report was approved by the Board of Trustees.

Donal Carmody

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Mr D Carmody

Trustee

Dated: 31/01/2022

THE SURVIVORS TRUST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE PERIOD ENDED 31 MARCH 2021

The Trustees, who are also the directors of The Survivors Trust 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 Period.

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 SURVIVORS TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE SURVIVORS TRUST

I report to the Trustees on my examination of the financial statements of The Survivors Trust (the Charity) for the Period ended 31 March 2021.

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.



Emma Reid FCA
Cottons Accountants LLP

Chestnut Field House
Chestnut Field
Rugby
Warwickshire
CV21 2PD
England

Dated: 31/01/2022

THE SURVIVORS TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 31 MARCH 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total Unrestricted funds 2021 £	Restricted funds 2020 £	Total 2020 £
	Notes					
<u>Income from:</u>						
Grants and donations	3	211,242	248,378	459,620	315,033	831,059
<u>Expenditure on:</u>						
Charitable activities	4	55,560	332,158	387,718	122,884	369,180
Net incoming/(outgoing) resources before transfers		155,682	(83,780)	71,902	192,149	461,879
Gross transfers between funds		(7,424)	7,424	-	4,498	-
Net income/(expenditure) for the Period/ Net movement in funds		148,258	(76,356)	71,902	196,647	461,879
Fund balances at 1 October 2020		249,608	265,232	514,840	-	52,961
Fund balances at 31 March 2021		397,866	188,876	586,742	249,608	514,840

The statement of financial activities includes all gains and losses recognised in the Period.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE SURVIVORS TRUST

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	9		6,124		4,486
Current assets					
Debtors	10	199,189		92,443	
Cash at bank and in hand		443,074		433,591	
		642,263		526,034	
Creditors: amounts falling due within one year	11	(61,645)		(15,680)	
Net current assets			580,618		510,354
Total assets less current liabilities			586,742		514,840
Income funds					
Restricted funds	12	188,876		265,232	
Unrestricted funds		397,866		249,608	
		586,742		514,840	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the Period ended 31 March 2021.

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

The members have not required the company to obtain an audit of its financial statements for the Period in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 31/01/2022

Donal Carmody
Mr D Carmody
Trustee

Company Registration No. CE008447

THE SURVIVORS TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2021

1 Accounting policies

Charity information

The Survivors Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit 2 Eastlands Court Business Centre, St Peters Road, Warwickshire, Rugby, CV21 3QP, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

THE SURVIVORS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	33.33% straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.6 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

THE SURVIVORS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Grants and donations

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021 £	2021 £	2021 £	2020 £	2020 £	2020 £
Donations and gifts	211,242	248,378	459,620	315,033	516,026	831,059

THE SURVIVORS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2021

3 Grants and donations

(Continued)

Donations and gifts

Donations and other income	62,832	-	62,832	81,216	-	81,216
Grants and billed services	-	248,378	248,378	-	516,026	516,026
Management expenses	26,218	-	26,218	15,600	-	15,600
Expenses recharged	4,274	-	4,274	22,312	-	22,312
Training	117,918	-	117,918	195,905	-	195,905
	<u>211,242</u>	<u>248,378</u>	<u>459,620</u>	<u>315,033</u>	<u>516,026</u>	<u>831,059</u>

4 Charitable activities

	2021 £	2020 £
Staff costs	158,523	190,001
Depreciation and impairment	2,743	821
Consultancy	57,134	85,636
General running costs	32,785	22,073
Repairs and renewals	1,286	1,227
Telephone	10,944	2,960
Training and development	10,587	14,077
Expenses and travel	40,090	21,608
Supervision and support costs	55,007	-
Printing, postage and stationery	1,810	1,247
Sundry expenses	3,379	18,041
Insurance	2,100	1,423
Computer costs	9,038	5,150
Publicity and promotions	-	1,011
Fundraising	372	1,505
Accountancy	1,920	2,400
	<u>387,718</u>	<u>369,180</u>
	<u>387,718</u>	<u>369,180</u>
Analysis by fund		
Unrestricted funds	55,560	122,884
Restricted funds	332,158	246,296
	<u>387,718</u>	<u>369,180</u>

THE SURVIVORS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2021

5	Net movement in funds	2021	2020
		£	£
	Net movement in funds is stated after charging/(crediting)		
	Depreciation of owned tangible fixed assets	2,743	821
		<u> </u>	<u> </u>

6 Trustees

During the period, no Trustee received reimbursed expenses (2020 - £nil). Neither the Trustees nor persons connected with them received any remuneration from the charity for their services as Trustees.

7 Employees

The average monthly number of employees during the Period was:

	2021	2020
	Number	Number
	11	8
	<u> </u>	<u> </u>

Employment costs

	2021	2020
	£	£
Wages and salaries	158,523	190,001
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

8 Staff costs

No employee earned £60,000 per annum or more.

The total amount of employee benefits (including employer pension contributions) received by key management personnel for their services was £21,079 (2020- £37,577) for the year.

THE SURVIVORS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2021

9 Tangible fixed assets

	Computers £
Cost	
At 1 October 2020	5,307
Additions	4,381
	<hr/>
At 31 March 2021	9,688
	<hr/>
Depreciation and impairment	
At 1 October 2020	821
Depreciation charged in the Period	2,743
	<hr/>
At 31 March 2021	3,564
	<hr/>
Carrying amount	
At 31 March 2021	6,124
	<hr/>
At 30 September 2020	4,486
	<hr/>

10 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	194,209	85,933
Other debtors	-	1,530
Prepayments and accrued income	4,980	4,980
	<hr/>	<hr/>
	199,189	92,443
	<hr/>	<hr/>

11 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	7,959	3,350
Trade creditors	48,320	7,416
Other creditors	1,466	2,934
Accruals and deferred income	3,900	1,980
	<hr/>	<hr/>
	61,645	15,680
	<hr/>	<hr/>

THE SURVIVORS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2021

12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Movement in funds			
	Incoming resources	Resources expended	Transfers	Balance at 1 October 2020	Incoming resources	Resources expended	Transfers	Balance at 31 March 2021		
	£	£	£	£	£	£	£	£	£	£
Home Office NSVS	68,809	(68,809)	-	-	39,383	(39,383)	-	-	-	-
Welsh Assembly	13,300	(13,300)	-	-	13,300	-	-	-	13,300	-
University of Leeds	9,600	(9,600)	-	-	4,800	(4,800)	-	-	-	-
Home Office SVSCSA	8,250	(8,250)	-	-	104,158	(104,158)	-	-	-	-
NHS West Midlands SARC	11,660	(7,162)	(4,498)	-	-	-	-	-	-	-
NHS England SV Grants	205,328	(48,963)	-	156,365	-	(36,893)	-	-	119,472	-
MOJ Covid-19 Helpline	95,363	(67,977)	-	27,386	46,740	(81,550)	7,424	-	-	-
GMB Helpline	13,976	(7,642)	-	6,334	13,976	(11,268)	-	-	9,042	-
NHS England Operational Support Manager	49,785	(4,500)	-	45,285	-	(19,830)	-	-	25,455	-
MOJ ISVA Training	36,609	(6,746)	-	29,863	-	(29,863)	-	-	-	-
University of Birmingham Prosper Study	3,347	(3,347)	-	-	1,461	(1,461)	-	-	-	-
NHS SAAS	-	-	-	-	24,560	(2,952)	-	-	21,608	-
	516,027	(246,296)	(4,498)	265,233	248,378	(332,158)	7,424	188,877		

THE SURVIVORS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2021

13 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:						
Tangible assets	3,871	2,253	6,124	856	3,630	4,486
Current assets/ (liabilities)	393,995	186,623	580,618	248,752	261,602	510,354
	<u>397,866</u>	<u>188,876</u>	<u>586,742</u>	<u>249,608</u>	<u>265,232</u>	<u>514,840</u>

14 Related party transactions

There were no disclosable related party transactions during the Period (2020 - none).