

Charity registration number 1169999

Company registration number CE008447 (England and Wales)

THE SURVIVORS TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

THE SURVIVORS TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr D Carmody	
	Miss IM McCabe	
	Ms H Glanville	
	Ms GB Fallows	(Appointed 26 October 2022)
	Mr AR Hunt	(Appointed 26 October 2022)
	Ms L Cooper	(Appointed 27 April 2022)
Charity number	1169999	
Company number	CE008447	
Registered office	Unit 2 Eastlands Court Business Centre St Peters Road Warwickshire Rugby CV21 3QP	
Independent examiner	Cottons Accountants LLP Chestnut Field House Chestnut Field Rugby Warwickshire United Kingdom CV21 2PD	
Bankers	The Co-Operative Bank CIS Towers Manchester	

THE SURVIVORS TRUST

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THE SURVIVORS TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) *FOR THE YEAR ENDED 31 MARCH 2023*

As Chair of Trustees for The Survivors Trust (TST), I am delighted to present our report and financial statements for the year ending 31 March 2023.

TST, a national membership organisation, continues its vital work supporting over 100,000 victims and survivors of rape and sexual abuse annually through our 118 Member Agencies across the UK and Ireland. Our mission is encapsulated in our commitment to stop rape and sexual abuse in society, advocating for effective responses, professional training, and legislative measures.

Under the exemplary leadership of our CEO Fay Maxted and the dedicated team at TST, we have played a pivotal role in providing a collective voice, peer networking, and raising awareness about the profound impact of abuse on survivors. As we navigate the aftermath of lockdowns and the pandemic, TST's resilience and dedication shine through in our successful Regional Meetings, Specialist Forums, and Workshops, fostering connections and sharing best practices.

Our national helpline, workshops addressing the cost-of-living crisis, and innovative projects like demonstrate TST's unwavering commitment to survivors' well-being. Amidst these accomplishments, we recognize the challenges survivors face, particularly the enduring impact of abuse. The leadership at TST ensures continued advocacy for better rights and services, actively engaging with stakeholders, government bodies, and strategic partnerships.

As we reflect on the past year's achievements and challenges, we remain steadfast in our commitment to promoting effective responses, lobbying for change, and providing unwavering support to survivors under the compassionate guidance of the dedicated team at TST.

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).

THE SURVIVORS TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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 118 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

Break the Silence

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)

THE SURVIVORS TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2023*

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)
If Only
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
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
Peterborough Rape Crisis Care Group
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

THE SURVIVORS TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2023*

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
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 Kilmaronock)
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 Network (Sussex)
Survivors Together Survivors
Survivors West Yorkshire
Survivors UK
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)
Umbrella Counselling
Watford Rape Crisis
West Mercia Rape and Sexual Abuse Support Centre
Womankind, Bristol
Women's Therapy Centre
Women Centre Ltd

THE SURVIVORS TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2023*

TileHouse Counselling
We Are Survivors
We Stand
Young Persons Advisory Service
Young Women's Housing Project

Membership Name Change

Survivors Manchester changed its name to We Are Survivors
MOSAC formally changed its name to We Stand

New Members

If Only

THE SURVIVORS TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

As TST and Member Agencies continued the process of coming out of Lockdowns and the Pandemic, we continued to hold our hugely successful and popular Regional Meetings, Specialist Forums and Specialist Workshops for Members Agencies. The support we provide for our Member Agencies through our meetings, forums and workshops helps to build strong connections throughout the sector, encourages sharing of good practice and sources of support for trauma-informed work. During the year we also launched our TST London Members' Website providing information about services and contact details for London-based survivors.

Regional Meetings were held in the North, Midlands, South East & Eastern, South West, South Central, London and Wales. Specialist Forums were held for Member Agency staff and trustees: Family Member Support, Children and Young People, Chief Executives, Trustees, Collaborative Working, Clinical Leads, Helpline Coordinators and Finance. In addition, we held thirteen Specialist Workshops provided by a wide range of partners, stakeholders and Government Departments. In March 2023 we held our first Post-Pandemic face-to-face meeting with Member Agencies in London.

Our national helpline for survivors aged 16+, supporters and professional responded to thousands of calls during the year, providing essential care and support for many survivors who were still struggling to access community care.

Member agencies reported concerns around the cost-of-living crisis, with higher rents, utilities and salaries placing additional pressure on budgets. In response to this, we ran workshops around funding and finances, and ensured Member Agency concerns were relayed to relevant Government Departments.

During the year we established our independent team of Inspectors for our United Kingdom Accreditation Service (UKAS) accredited national service standards, led by our Policy and Standards Manager and laid the foundations for TST to become a certified inspection body for UKAS.

Our Training Team provided a wide range of bespoke and CPD accredited workshops for voluntary sector, private and public sector organisations. We also further developed our training offer for Independent Sexual Violence Advisers (ISVAs). In addition to our existing Diploma Qualification additional workshops covering specialist work with marginalised groups were developed in collaboration with survivors and practising ISVAs. [tst-training](#)

Our project continued to generate high levels of demand from NHS Trusts wishing to take advantage of workshops to support trauma-informed practice and ethos in working with victims/survivors in health settings:

THE SURVIVORS TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

As part of our commitment to promoting the needs of victims and survivors, our Trauma Informed Employer and Trauma Informed Educator Quality Marks provided professional and organisational support to underpin safe and effective responses to victims/survivors and staff empowered with training and support. [trauma-informed-accreditation](#)

Engagement with Stakeholders included:

Association of Police and Crime Commissioners
Association of Child Abuse Lawyers
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
MOPAC
IOPC
Criminal Injuries Compensation Authority
Welsh Government VAWDASV Stakeholder Groups
British Transport Police
Operation Soteria Advisory Group
The Law Commission

ACTIVITY IN NUMBERS APRIL 2022 – MARCH 2023

- 118 Specialist Sexual Violence and Abuse Services in England and Wales supported
- 3 Members' Meetings held with Wales Government
- 18 Regional Members' Meetings held in 6 Regions across England
- 29 Specialist Forum Meetings held
- 2 Wales Government Cross Party Childhood Sexual Abuse Group Meeting
- 2 meetings with our Member Agencies and Government Departments
- 14 Specialist Workshops for Members held
- 22 Offices of Police and Crime Commissioners attended an awareness event
- 70,000 visitors to our website each week

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 £319,000. At 31st March 2023 there was an amount of £709,147 as funds freely available for general purposes.

THE SURVIVORS TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2023*

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 YEAR ENDED 31 MARCH 2023*

The Trustees, and who served during the year and up to the date of signature of the financial statements were:

Mr D Carmody

Miss IM McCabe

Miss EA Covell

(Resigned 27 July 2022)

Ms H Glanville

Ms GB Fallows

(Appointed 26 October 2022)

Mr AR Hunt

(Appointed 26 October 2022)

Ms L Cooper

(Appointed 27 April 2022)

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

A handwritten signature in black ink, appearing to read 'D Carmody', enclosed within a large, hand-drawn oval.

Mr D Carmody

Trustee

Dated: 25 January 2024

THE SURVIVORS TRUST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

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 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 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 year ended 31 March 2023.

Responsibilities and basis of report

As the Trustees of the Charity 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
United Kingdom

Dated: 26 January 2024

THE SURVIVORS TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Grants and donations	3	319,254	274,172	593,426	362,112	434,531	796,643
Expenditure on:							
Charitable activities	4	300,053	310,391	610,444	115,192	499,232	614,424
Net incoming/(outgoing) resources before transfers		19,201	(36,219)	(17,018)	246,920	(64,701)	182,219
Gross transfers between funds		7,037	(7,037)	-	38,723	(38,723)	-
Net income/(expenditure) for the year/ Net movement in funds		26,238	(43,256)	(17,018)	285,643	(103,424)	182,219
Fund balances at 1 April 2022		682,909	85,453	768,362	397,866	188,877	586,743
Fund balances at 31 March 2023		709,147	42,197	751,344	683,509	85,453	768,962

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

The statement of financial activities includes all gains and losses recognised in the year. 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 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	10		1,674		4,861
Current assets					
Debtors	11	52,805		123,443	
Cash at bank and in hand		720,161		684,829	
		772,966		808,272	
Creditors: amounts falling due within one year	12	23,296		44,171	
Net current assets			749,670		764,101
Total assets less current liabilities			751,344		768,962
The funds of the Charity					
Restricted income funds	13	42,197		85,453	
Unrestricted funds		709,147		683,509	
		751,344		768,962	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

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 year 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 25 January 2024.



Mr D Carmody
Trustee

Company registration number CE008447 (England and Wales)

THE SURVIVORS TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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.

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 or grantors 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 YEAR ENDED 31 MARCH 2023

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 YEAR ENDED 31 MARCH 2023

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
	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Grants and donations	319,254	274,172	593,426	362,112	434,531	796,643

THE SURVIVORS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

3 Grants and donations (Continued)

Grants and donations

Donations and other income	131,505	-	131,505	161,862	-	161,862
Grants and billed services	-	274,172	274,172	-	434,531	434,531
Expenses recharged	14,772	-	14,772	15,177	-	15,177
Training	172,419	-	172,419	185,073	-	185,073
Other	558	-	558	-	-	-
	<u>319,254</u>	<u>274,172</u>	<u>593,426</u>	<u>362,112</u>	<u>434,531</u>	<u>796,643</u>

4 Charitable activities

	2023 £	2022 £
Staff costs	407,489	354,166
Depreciation and impairment	3,189	3,605
Consultancy	49,678	54,290
General running costs	29,647	30,856
Repairs and renewals	1,184	161
Telephone	25,175	24,834
Training and development	18,712	28,017
Focus group expenses and travel	2,564	11,973
Helpline cost	34,777	68,556
TST rebranding and website	13,327	5,072
Sundry expenses	5,500	8,731
Insurance	2,301	2,170
IT software and support	7,673	15,531
Advertising and fundraising	6,108	3,542
Accountancy	3,120	2,920
	<u>610,444</u>	<u>614,424</u>
	<u>610,444</u>	<u>614,424</u>
Analysis by fund		
Unrestricted funds	300,053	115,192
Restricted funds	310,391	499,232
	<u>610,444</u>	<u>614,424</u>

THE SURVIVORS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

5	Net movement in funds	2023	2022
		£	£
	Net movement in funds is stated after charging/(crediting)		
	Depreciation of owned tangible fixed assets	3,189	3,605
		<u> </u>	<u> </u>

6 Trustees

During the period, no Trustee received reimbursed expenses (2022 - £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 year was:

	2023	2022
	Number	Number
	14	13
	<u> </u>	<u> </u>

Employment costs	2023	2022
	£	£
Wages and salaries	407,489	354,166
	<u> </u>	<u> </u>

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

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

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 £56,099 (2022- £47,641) for the year.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

THE SURVIVORS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

10 Tangible fixed assets

	Computers £
Cost	
At 1 April 2022	12,031
At 31 March 2023	12,031
Depreciation and impairment	
At 1 April 2022	7,168
Depreciation charged in the year	3,189
At 31 March 2023	10,357
Carrying amount	
At 31 March 2023	1,674
At 31 March 2022	4,861

11 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	41,407	114,996
Prepayments and accrued income	11,398	8,447
	52,805	123,443

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	8,634	8,070
Trade creditors	5,823	11,391
Other creditors	2,798	1,934
Accruals and deferred income	6,041	22,776
	23,296	44,171

THE SURVIVORS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds				Movement in funds				
	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£	£	£	£	£
Home Office NSVS	-	78,797	(74,160)	(5,155)	(518)	78,796	(73,390)	(4,888)	-
Welsh Assembly	13,300	-	(13,300)	-	-	-	-	-	-
University of Leeds	-	2,800	(2,800)	-	-	-	-	-	-
Home Office SVSCSA/Standards	-	80,955	(73,080)	(4,840)	3,035	4,200	(21,028)	13,793	-
NHS England SV Grants	119,472	75,364	(98,084)	(9,240)	87,512	-	(47,386)	(6,200)	33,926
MOJ Helpline	-	155,631	(155,787)	(6,540)	(6,695)	155,631	(146,064)	(2,872)	-
GMB Helpline	9,042	-	(9,042)	-	-	-	-	-	-
NHS England Operational Support Manager	25,455	-	(24,155)	(1,300)	-	-	-	-	-
MOJ ISVA Training	-	30,059	(33,296)	-	(3,237)	-	-	3,237	-
University of Birmingham Prosper Study	-	4,525	(2,968)	-	1,556	2,567	-	(4,123)	-
NHS SAAS	21,608	-	(9,960)	(11,648)	-	5,000	(5,000)	-	-
MOJ Victims	-	1,400	(1,400)	-	-	-	-	-	-
IUA London	-	5,000	(1,200)	-	3,800	-	-	-	3,800
TSSA	-	-	-	-	-	11,350	(4,880)	(2,000)	4,470
Tapcare	-	-	-	-	-	16,628	(12,643)	(3,985)	-
	<u>188,877</u>	<u>434,531</u>	<u>(499,232)</u>	<u>(38,723)</u>	<u>85,453</u>	<u>274,172</u>	<u>(310,391)</u>	<u>(7,038)</u>	<u>42,196</u>

THE SURVIVORS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
General funds	682,909	319,254	(300,053)	7,037	709,147
Previous year:	At 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2022 £
General funds	397,866	362,112	(115,192)	38,723	683,509

15 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2023 are represented by:			
Tangible assets	1,674	-	1,674
Current assets/(liabilities)	707,473	42,197	749,670
	709,147	42,197	751,344
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2022 are represented by:			
Tangible assets	2,948	1,913	4,861
Current assets/(liabilities)	680,561	83,540	764,101
	683,509	85,453	768,962

16 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).