

SAFE STEPS
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

SAFE STEPS

CONTENTS

| | Page |
|---|---------|
| Reference and administrative details of the Charity, its Trustees and advisers | 1 |
| Trustees' report | 2 - 8 |
| Independent examiner's report | 9 - 10 |
| Statement of financial activities | 11 |
| Balance sheet | 12 |
| Statement of cash flows | 13 |
| Notes to the financial statements | 14 - 31 |

SAFE STEPS

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30 SEPTEMBER 2022

| | |
|----------------------------------|---|
| Trustees | L Parks C Venables, Chairperson E Daughters (appointed 24 November 2021) S Todd (appointed 25 May 2022) L Hobbs (appointed 27 July 2022) S Kilbey (appointed 27 July 2022) |
| Charity registered number | 1177687 |
| Principal office | 4 West Road Westcliff-on-Sea Essex SS0 9DA |
| Accountants | Venthams Chartered Accountants Millhouse 32 - 38 East Street Rochford Essex SS4 1DB |
| Solicitors | Paul Robinson Solicitors Old Bank 470-474 London Road Westcliff-on-Sea Essex SS0 9LD |

SAFE STEPS

TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2022

The Trustees present their annual report together with the financial statements of the Charity for the year 1 October 2021 to 30 September 2022.

Objectives and activities

a. Policies and objectives

The Charity's objectives are:

- Relieve the needs of victims of domestic abuse from the South East Region of England by aiding provision of temporary accommodation, items, services or facilities and by any other means at the Trustees discretion.
- To preserve and protect the mental and physical health of adults and children in necessitous circumstances in the South East Region of England.
- To educate the public in the South East Region of England in the causes and effects of domestic abuse and the prevention thereof, including by understanding or contributing to research and to publish the useful results of such research.

Our Vision

To work towards a brighter future free from domestic abuse.

Our Mission

Safe Steps works with and for all survivors of domestic abuse, of all ages and all genders.

Our Values

Survivor led: We celebrate the fact that survivors of domestic abuse work and inform every level of our service provision. We are committed to investing and upskilling new survivors to play an active part in the organisation's future.

Trauma-informed: We understand that those who experience intimate terrorism may also experience a negative impact on their long-term physical and mental health and wellbeing. We aim to work with survivors on their journey to a brighter future, tailoring services to meet their different needs at different points in their lives.

Excellence: We review and improve our service delivery to ensure that we remain a centre for excellence, going above and beyond, to support survivors of domestic abuse.

Equality and diversity: We instil equality and diversity into every aspect of our practice. We recognise that some sections of the community need different interventions to achieve equality. We will work to ensure that all survivors receive tailor-made and trauma-informed services, that are inclusive of their protected characteristics, and celebrate diversity in all forms.

Financially prudent: We do not take our funding or fundraising for granted. We make sure that every penny kindly donated is accounted for, every donation is recorded, and that expenditure is planned and used to meet our charitable aims.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

SAFE STEPS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

Objectives and activities (continued)

b. Activities undertaken to achieve objectives

Safe Steps continue to support survivors and children affected by, or at risk of, domestic abuse enabling them to be and feel safer. We recognise that it can take time for survivors of abuse to rebuild their lives and Safe Steps remain one of the few domestic abuse support services able to provide a 'beginning to end' service at each stage that meets survivors needs.

- **365 day access to skilled and experienced support** through our COMPASS Helpline. This is a pan-Essex helpline providing information, advice and guidance as well as being the access point for support services in Essex.
- **Trauma informed and client focused dedicated support from experienced and trained Independent Domestic Abuse Advisors (IDVAs)** providing specialist advocacy to survivors of domestic abuse at all levels of risk. Services are delivered within our centre as well as in the community, co-locating with partner agencies to remove barriers and increase our accessibility.
- **Dedicated support for survivors who are pregnant or have a child under the age of 5 years in the home**, in partnership with A Better Start Southend our IDVAs work in the community as co-locate in Childrens Centres.
- Longer term support and counselling for survivors of domestic abuse through our **range of recovery and support programmes**, delivered both in person and online.
- Providing **specialist support to families and children 5 to 18** affected by domestic abuse, through our specialist programmes of recovery and counselling. Working closely with schools and social care to support children both in the community and our safe accommodation.
- Advocacy and support for young people, aged 13-19 years, by our specialist **Break The Cycle Young Peoples IDVAs**, supporting young people affected by domestic abuse from family members and/or their own relationships.
- In partnership with South Essex Homes we provide support services for survivors within **safe accommodation**, this includes a central refuge and this year the launch of 5 dispersed accommodation flats.
- **Housing and support solutions** through co-located IDVAs locally, a dedicated housing link worker within our COMPASS helpline and support to housing navigators across Essex.
- Across all services we continue to provide **education and awareness of domestic abuse**. This is through public events such as Southend Pride and Community in Harmony, training in statutory and non-statutory settings, workshops in schools, co-location in partner agencies to improve the response to domestic abuse.

c. Volunteers

The charity is committed to recruiting, training, and retaining more volunteers from the community in the following year by identifying appropriate activities in which volunteers can become involved.

SAFE STEPS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

Achievements and performance

a. Review of activities

Our expertise and knowledge is a key factor in achieving sustained engagement levels with the people we serve across all areas of Safe Steps services. Specialist support from experienced trained staff increases the chance of survivors staying safe and achieving positive outcomes.

Our helpline, Essex COMPASS, responded to 8065 calls this year and a further 2158 requests for support being received by our online referral system. The team provided support, information, advice and guidance to 5019 individuals with 1378 being referred to ongoing support in the community from Safe Steps, Changing Pathways, Next Chapter or Thurrock Safeguarding. COMPASS again received the highest proportion of referrals from Southend area with Colchester and then Chelmsford following. We were able to expand the team thanks to ECC Housing Support and Ministry of Justice in 2021, which has had a significant effect on the teams response times. This year 67% of all online referrals were responded to within 6 hours of receipt with 95% being responded to within 24 hours.

Our one to one **specialist IDVA support** focuses on staying safe, coping and recovery as well as supporting with additional practical needs such as secure accommodation, assistance with finances, their health needs and the needs of their children. This year the team received 972 referrals. Following the restrictions imposed by the pandemic, it was important that we make our services as accessible as possible to survivors, by increasing our outreach provision, opening up our centre again for those wanting to drop in as well as the provision for telephone or online meetings for those unable to attend in person. In partnership with A Better Start Southend we recruited two Early Years IDVAs to join the team, focusing on families where there was a pregnancy or an under 5 year old in the home and providing additional support to Southend's eight children's centres. 92% of clients told us they felt their self-esteem had improved, 91% said they felt their social networks had improved, 98% said they felt better able to recognise abusive behaviour and 95% said they felt safer as a result of the support provided.

In 2021-2022 our **Child and Family Recovery Service, Fledglings**, worked with 472 parents and young people. Referrals for support came from survivors themselves, schools, social care, health and other service providers across Southend. This year we secured a second site nearby enabling the team to have a dedicated space for the delivery of all our parent and child recovery programmes. Thanks to Southend Borough Council and Essex Community Foundation we were able to immediately develop and decorate the space to make it warm and welcoming with a bathroom, kitchen and parent waiting area. This year the team received a further grant from Essex Community Foundation to expand their portfolio of recovery programmes and winning the Essex County Council Bowl for partnership work in the process. **Our Young Person IDVA Service, Break the Cycle** worked with 88 young people this year, providing critical one to one support both in our centre and out in the community as well as programmes of recovery. The team, working closely with schools, parallel learning, colleges, the university in Southend, delivered workshops about healthy relationships, consent and safety to 2835 young people this year. Training 40 teachers and support staff throughout the year in DA, Young People and the Impacts of Trauma.

We supported 18 families in **safe accommodation** this year. That is 18 adults and 23 children who came to stay with us because they were fleeing an abuser and/or had been homeless due to domestic abuse. We know this is hugely disruptive for families so having specialist and responsive support on site is our priority. The DA Act 2021 placed a statutory duty on Local Authorities relating to the provision of support for victims of domestic abuse and their children residing within refuges. The additional resources created by this duty has enabled us to enhance our delivery within refuge, introducing new groups, new activities, greater partnership working with schools and health and opportunities for peer support, bringing our residents together to share similar experiences, reduce isolation and begin to rebuild strong and resilient support networks. The additional resources have enabled us to support our residents in the new dispersed accommodation and the provision of support and prevention advice co-located within Southend Council.

We increased our **social media** presence this year, developing platforms for Safe Steps as well as dedicated platforms for Essex COMPASS and our youth support service Break the Cycle.

SAFE STEPS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

Achievements and performance (continued)

Survivors getting the right support at a time that is right for them is very important to us. Survivors need to be able to 'dip in and out' of services when they have differing levels of support needs. Having this focus ensures we remain a **fully client centred, trauma informed provider** of specialist domestic abuse services.

Delivering public benefit

Trustees can confirm that they have complied with the duty of Section 4 of the Charities Act 2011 and have paid due regard to the Charity Commission guidance on public benefit.

The main activities of the charity are described above. The activities are undertaken to further our charitable purposes for the public benefit. Further information regarding the charities achievements is provided in the Trustees report.

Experts By Experience

The charity welcomes the involvement of survivors of domestic abuse at every level of our organisation and will strongly support survivors to take an active role on our Board, as staff and volunteers. Safe Steps is a 'by and for' charity.

b. Fundraising activities and income generation

The charity is principally funded by commissioned contracts, and charitable grant making trusts and lotteries. The majority of this funding is restricted for projects providing measurable outcomes.

c. Investment policy and performance

The Trust Deed authorises the Trustees to make and hold investments using the general funds of the charity. The trustees have the power to invest in any way appropriate and in the interests of the charity and its service users.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The Reserves policy states that the charity will hold reserves equal to 6 months of unrestricted expenditure in order to cover expected costs in the event of having to close the charity.

The Trustees are aware that they are not currently meeting this policy due to the continuation of large restricted contracts in the year. As a result, the Trustees have addressed the need to increase the level of reserves as high priority within the three year strategic plan..

c. Financial risk management objectives and policies

The Trustees confirm they regularly review the Risk Register and are satisfied systems are in place to manage and mitigate the risks identified. The Trustees consider the main risks to the Charity currently are;

Reserves: As we remain a relatively new Charity the Board have agreed that increasing the reserves held by Safe Steps is a priority.

Income generation: The contracts currently held with Essex County Council, Southend City Council and Police Fire and Crime Commissioner to provide a degree of certainty. The additional grants we are in receipt of mean we can expand on our core contract duties to meet the needs of survivors within the area. We will continue to seek to secure additional funding to meet the 'gaps' in local provision and areas of innovative work.

Structure, governance and management

a. Constitution

Safe Steps is a registered charity, number 1177687, and is constituted under a CIO Association.

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

b. Methods of appointment or election of Trustees

As set out in the Constitution, The Chair of Trustees is nominated by her fellow Trustees. New Trustees are interviewed by a panel of existing Trustees to assess suitability for the charity.

c. Organisational structure and decision-making policies

The day to day operations of the charity are delegated to the Chief Executive Sarah Conlon, from December 2020 as Interim CEO and November 2021 as CEO. The Chief Executive appoints appropriate staff to ensure services and projects are delivered to a high standard.

SAFE STEPS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

Structure, governance and management (continued)

d. Policies adopted for the induction and training of Trustees

The Trustees maintain a good working knowledge of charity law and best practice by attending charity courses run by outside providers. New Trustees are supplied with an induction folder containing copies of the Constitution, current annual report, business plan and leaflets of guidance from the Charity Commission in order to perform their role diligently.

e. Related party relationships

Safe Steps have relationships with related parties and other charity and organisations with which it co-operates in the pursuit of its charitable objectives.

Notable relationships exist with Essex Police, MARAC, Southend Essex and Thurrock Domestic Abuse Board (SETDAB), Essex County Council, Essex Police Fire and Crime Commissioner and more locally Southend City Council. Direct partnership working with The Next Chapter and Changing Pathways as part of the EVIE Partnership. Working with our statutory partners such as Southend, Essex and Thurrock Childrens Social Care and Adult Social Care, Education and Health providers to safeguard clients and their families. We have close working relationship with our voluntary sector partners; SAVS, HARP, ABSS and SEAS amongst many others who assist us in providing the best possible outcome for clients.

Plans for future periods

We will continue to deliver excellent services as part of our core contracts with Southend City Council and Essex County Council.

We will be working collaboratively next year with the people we serve, our staff and our partners to develop our first Strategic Plan for Safe Steps.

We began working towards service accreditation in the later end of this year, it is a valuable process enabling us to have a full '360 review' of all our policies, procedures and our practice. This will continue into the next reporting year.

The cost of living crisis has created an additional layer of burden on the survivors we support. Necessary items to maintain a basic standard of living have become increasingly hard for survivors to afford and the cost of solutions to support their safety such as security measures, emergency transport and replacement phones for many are unaffordable. We will continue to work with local partners and our community to increase accessibility to resources that offer survivors practical living and safety solutions.

SAFE STEPS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

Statement of Trustees' 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).

The law applicable to charities in England & Wales 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 its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the CIO Association. 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:

C Venables

Chairperson

Date: 14 June 2023

SAFE STEPS

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2022

Independent examiner's report to the Trustees of Safe Steps ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 30 September 2022.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

SAFE STEPS

INDEPENDENT EXAMINER'S REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

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 Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:

Dated: 15 June 2023

Stuart Harrison FCA

Venthams

Chartered Accountants
Millhouse
32 - 38 East Street
Rochford
Essex
SS4 1DB

SAFE STEPS

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2022

| | Note | Restricted funds 2022 £ | Unrestricted funds 2022 £ | Total funds 2022 £ | Total funds 2021 £ |
|------------------------------------|------|----------------------------------|------------------------------------|-----------------------------|-----------------------------|
| Income from: | | | | | |
| Donations and legacies | 3 | - | 13,406 | 13,406 | 14,885 |
| Charitable activities | 4 | 932,921 | 50,970 | 983,891 | 952,058 |
| Other trading activities | 5 | 37 | 1,115 | 1,152 | 231 |
| Investments | 6 | - | 532 | 532 | 324 |
| Other income | 7 | - | 140 | 140 | 470 |
| Total income | | 932,958 | 66,163 | 999,121 | 967,968 |
| Expenditure on: | | | | | |
| Charitable activities | 8 | 793,408 | 20,231 | 813,639 | 879,435 |
| Total expenditure | | 793,408 | 20,231 | 813,639 | 879,435 |
| Net income | | 139,550 | 45,932 | 185,482 | 88,533 |
| Transfers between funds | 16 | (4,644) | 4,644 | - | - |
| Net movement in funds | | 134,906 | 50,576 | 185,482 | 88,533 |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 302,127 | 24,647 | 326,774 | 238,241 |
| Net movement in funds | | 134,906 | 50,576 | 185,482 | 88,533 |
| Total funds carried forward | | 437,033 | 75,223 | 512,256 | 326,774 |

SAFE STEPS

BALANCE SHEET FOR THE YEAR ENDED 30 SEPTEMBER 2022

| | Note | 2022 £ | 2021 £ |
|--|------|----------------|----------------|
| Fixed assets | | | |
| Tangible assets | 13 | 19,262 | 22,394 |
| | | <u>19,262</u> | <u>22,394</u> |
| Current assets | | | |
| Debtors | 14 | 185,939 | 59,994 |
| Cash at bank and in hand | | 358,831 | 317,746 |
| | | <u>544,770</u> | <u>377,740</u> |
| Creditors: amounts falling due within one year | 15 | (51,776) | (73,360) |
| Net current assets | | <u>492,994</u> | <u>304,380</u> |
| Total assets less current liabilities | | <u>512,256</u> | <u>326,774</u> |
| Total net assets | | <u>512,256</u> | <u>326,774</u> |
| Charity funds | | | |
| Restricted funds | 16 | 437,033 | 302,127 |
| Unrestricted funds | 16 | 75,223 | 24,647 |
| Total funds | | <u>512,256</u> | <u>326,774</u> |

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

C Venables
Chairperson

Date: 14 June 2023

SAFE STEPS**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

| | 2022 £ | 2021 £ |
|---|------------------|------------------|
| Cash flows from operating activities | | |
| Net cash used in operating activities | 44,379 | 105,912 |
| | <hr/> | <hr/> |
| Cash flows from investing activities | | |
| Purchase of tangible fixed assets | (5,756) | (17,874) |
| | <hr/> | <hr/> |
| Net cash used in investing activities | (5,756) | (17,874) |
| | <hr/> | <hr/> |
| Change in cash and cash equivalents in the year | 38,623 | 88,038 |
| Cash and cash equivalents at the beginning of the year | 317,746 | 229,708 |
| | <hr/> | <hr/> |
| Cash and cash equivalents at the end of the year | 356,369 | 317,746 |
| | <hr/> <hr/> | <hr/> <hr/> |

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

1. General information

Safe Steps was registered in England and Wales on 26 March 2018 under registration number 1177687. It is constituted under a CIO Association, amended 17 April 2019 and 14 October 2021.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Safe Steps meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

2. Accounting policies (continued)

2.4 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 institution with whom the funds are deposited.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

| | | |
|-----------------------|---|----------------------|
| Fixtures and fittings | - | 25% reducing balance |
| Office equipment | - | 25% reducing balance |

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

SAFE STEPS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

2. Accounting policies (continued)

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

| | Restricted funds 2022 £ | Unrestricted funds 2022 £ | Total funds 2022 £ |
|-----------|--|--|---------------------------------------|
| Donations | - | 13,000 | 13,000 |
| Gift aid | - | 406 | 406 |
| | <hr/> | <hr/> | <hr/> |
| | - | 13,406 | 13,406 |
| | <hr/> | <hr/> | <hr/> |
| | <i>Restricted funds 2021 £</i> | <i>Unrestricted funds 2021 £</i> | <i>Total funds 2021 £</i> |
| Donations | 148 | 14,260 | 14,408 |
| Gift aid | - | 477 | 477 |
| | <hr/> | <hr/> | <hr/> |
| | 148 | 14,737 | 14,885 |
| | <hr/> | <hr/> | <hr/> |

SAFE STEPS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

4. Income from charitable activities

| | Restricted funds 2022 £ | Unrestricted funds 2022 £ | Total funds 2022 £ |
|----------------------|--|--|---------------------------------------|
| Grants | 381,265 | 49,000 | 430,265 |
| Commissioning income | 551,656 | - | 551,656 |
| Training fees | - | 1,970 | 1,970 |
| Government grants | - | - | - |
| | <u>932,921</u> | <u>50,970</u> | <u>983,891</u> |

| | <i>Restricted funds 2021 £</i> | <i>Unrestricted funds 2021 £</i> | <i>Total funds 2021 £</i> |
|----------------------|--|--|---------------------------------------|
| Grants | 467,074 | 15,104 | 482,178 |
| Commissioning income | 467,412 | - | 467,412 |
| Training fees | 1,554 | - | 1,554 |
| Government grants | 914 | - | 914 |
| | <u>936,954</u> | <u>15,104</u> | <u>952,058</u> |

5. Income from other trading activities

Income from fundraising events

| | Restricted funds 2022 £ | Unrestricted funds 2022 £ | Total funds 2022 £ |
|-------------|--|--|---------------------------------------|
| Fundraising | <u>37</u> | <u>1,115</u> | <u>1,152</u> |

| | <i>Unrestricted funds 2021 £</i> | <i>Total funds 2021 £</i> |
|-------------|--|---------------------------------------|
| Fundraising | <u>231</u> | <u>231</u> |

SAFE STEPS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

6. Investment income

| | Unrestricted funds 2022 £ | Total funds 2022 £ |
|---------------------|------------------------------------|-----------------------------|
| Interest receivable | 532 | 532 |

| | Unrestricted funds 2021 £ | Total funds 2021 £ |
|---------------------|------------------------------------|-----------------------------|
| Interest receivable | 324 | 324 |

7. Other incoming resources

| | Unrestricted funds 2022 £ | Total funds 2022 £ |
|---------------|------------------------------------|-----------------------------|
| Rental income | 140 | 140 |

| | Restricted funds 2021 £ | Total funds 2021 £ |
|---------------|----------------------------------|-----------------------------|
| Rental income | 470 | 470 |

8. Analysis of expenditure on charitable activities

Summary by fund type

| | Restricted funds 2022 £ | Unrestricted funds 2022 £ | Total 2022 £ |
|----------------------------|----------------------------------|------------------------------------|--------------------|
| Community support services | 793,408 | 20,231 | 813,639 |

SAFE STEPS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

8. Analysis of expenditure on charitable activities (continued)

Summary by fund type (continued)

| | <i>Restricted funds 2021 £</i> | <i>Unrestricted funds 2021 £</i> | <i>Total 2021 £</i> |
|----------------------------|--|--|-----------------------------|
| Community support services | 858,007 | 21,428 | 879,435 |

9. Analysis of expenditure by activities

| | Activities undertaken directly 2022 £ | Support costs 2022 £ | Total funds 2022 £ |
|----------------------------|--|---|---------------------------------------|
| Community support services | 800,815 | 12,824 | 813,639 |

| | <i>Activities undertaken directly 2021 £</i> | <i>Support costs 2021 £</i> | <i>Total funds 2021 £</i> |
|----------------------------|--|---|---------------------------------------|
| Community support services | 868,370 | 11,065 | 879,435 |

SAFE STEPS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

9. Analysis of expenditure by activities (continued)

Analysis of direct costs

| | Community support services 2022 £ | Total funds 2022 £ |
|------------------------------------|---|-----------------------------|
| Staff costs | 659,131 | 659,131 |
| Rent and venue hire | 20,393 | 20,393 |
| Insurance | 3,704 | 3,704 |
| Light and heat | 4,204 | 4,204 |
| Telephone | 9,575 | 9,575 |
| Postage and stationery | 7,031 | 7,031 |
| Staff training and welfare | 25,016 | 25,016 |
| Travel and motor | 3,261 | 3,261 |
| Recruitment and redundancy | 3,616 | 3,616 |
| Project costs | 10,833 | 10,833 |
| Premises, water and security costs | 9,547 | 9,547 |
| Subscriptions | 429 | 429 |
| Sundries and refreshments | 2,007 | 2,007 |
| Legal and professional | 17,166 | 17,166 |
| IT and computer expenses | 24,902 | 24,902 |
| | <u>800,815</u> | <u>800,815</u> |

SAFE STEPS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

9. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

| | <i>Community support services 2021 £</i> | <i>Total funds 2021 £</i> |
|------------------------------------|--|---------------------------------------|
| Staff costs | 722,756 | 722,756 |
| Rent and venue hire | 24,171 | 24,171 |
| Insurance | 2,891 | 2,891 |
| Light and heat | 1,773 | 1,773 |
| Telephone | 12,784 | 12,784 |
| Postage and stationery | 6,930 | 6,930 |
| Staff training and welfare | 9,581 | 9,581 |
| Travel and motor | 3,336 | 3,336 |
| Recruitment and redundancy | 4,230 | 4,230 |
| Project costs | 8,568 | 8,568 |
| Premises, water and security costs | 7,467 | 7,467 |
| Subscriptions | 1,075 | 1,075 |
| Repairs, renewals and cleaning | 1,373 | 1,373 |
| Sundries and refreshments | 1,490 | 1,490 |
| Legal and professional | 20,587 | 20,587 |
| IT and computer expenses | 39,358 | 39,358 |
| | <u>868,370</u> | <u>868,370</u> |

Analysis of support costs

| | Community support services 2022 £ | Total funds 2022 £ |
|--------------------------|--|---------------------------------------|
| Bank and finance charges | 618 | 618 |
| Depreciation | 8,883 | 8,883 |
| Governance costs | 3,323 | 3,323 |
| | <u>12,824</u> | <u>12,824</u> |

SAFE STEPS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

9. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

| | <i>Community support services 2021 £</i> | <i>Total funds 2021 £</i> |
|--------------------------|--|---------------------------------------|
| Bank and finance charges | 392 | 392 |
| Depreciation | 7,464 | 7,464 |
| Governance costs | 3,209 | 3,209 |
| | <u>11,065</u> | <u>11,065</u> |

10. Independent examiner's remuneration

| | 2022 £ | 2021 £ |
|---|-------------------|-------------------|
| Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts | 2,460 | 2,340 |
| Fees payable to the Charity's independent examiner in respect of: Payroll services | 863 | 869 |

11. Staff costs

| | 2022 £ | 2021 £ |
|--|-----------------------|-------------------|
| Wages and salaries | 598,861 | 668,959 |
| Social security costs | 47,772 | 43,409 |
| Contribution to defined contribution pension schemes | 12,498 | 10,388 |
| | <u>659,131</u> | <u>722,756</u> |

SAFE STEPS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

11. Staff costs (continued)

The average number of persons employed by the Charity during the year was as follows:

| | 2022 No. | 2021 No. |
|------------------|-----------------------|---------------------|
| Management | 2 | 2 |
| Administration | 2 | 2 |
| Service delivery | 22 | 18 |
| | <hr/> 26 <hr/> | <hr/> 22 <hr/> |

No employee received remuneration amounting to more than £60,000 in either year.

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 30 September 2022, no Trustee expenses have been incurred (2021 - £NIL).

SAFE STEPS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

13. Tangible fixed assets

| | Fixtures and fittings £ | Office equipment £ | Total £ |
|--------------------------|-------------------------------|--------------------------|----------------------|
| Cost or valuation | | | |
| At 1 October 2021 | 1,931 | 31,922 | 33,853 |
| Additions | 236 | 5,518 | 5,754 |
| Disposals | - | (2,461) | (2,461) |
| At 30 September 2022 | <u>2,167</u> | <u>34,979</u> | <u>37,146</u> |
| Depreciation | | | |
| At 1 October 2021 | 509 | 10,950 | 11,459 |
| Charge for the year | 415 | 6,010 | 6,425 |
| At 30 September 2022 | <u>924</u> | <u>16,960</u> | <u>17,884</u> |
| Net book value | | | |
| At 30 September 2022 | <u><u>1,243</u></u> | <u><u>18,019</u></u> | <u><u>19,262</u></u> |
| At 30 September 2021 | <u><u>1,422</u></u> | <u><u>20,972</u></u> | <u><u>22,394</u></u> |

14. Debtors

| | 2022 £ | 2021 £ |
|--------------------------------|-----------------------|----------------------|
| Due within one year | | |
| Trade debtors | 176,621 | 49,595 |
| Other debtors | - | 1,782 |
| Prepayments and accrued income | 9,318 | 8,617 |
| | <u><u>185,939</u></u> | <u><u>59,994</u></u> |

SAFE STEPS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

15. Creditors: Amounts falling due within one year

| | 2022 £ | 2021 £ |
|------------------------------------|-----------|-----------|
| Trade creditors | 3,204 | 4,035 |
| Other taxation and social security | 14,286 | 13,142 |
| Accruals and deferred income | 34,286 | 56,183 |
| | <hr/> | <hr/> |
| | 51,776 | 73,360 |
| | <hr/> | <hr/> |

SAFE STEPS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

16. Statement of funds

Statement of funds - current year

| | Balance at 1 October 2021 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 30 September 2022 £ |
|---|--------------------------------------|-------------|------------------|--------------------------|--|
| Unrestricted funds | | | | | |
| General Fund | 24,647 | 66,163 | (20,231) | 4,644 | 75,223 |
| Restricted funds | | | | | |
| National Lottery Community Fund - Breaking Free | 30,840 | 10,417 | (41,257) | - | - |
| Essex County Council - Compass Project | 1,723 | 181,796 | (168,902) | - | 14,617 |
| Essex Community Foundation - Website | - | 9,900 | (1,682) | - | 8,218 |
| Southend City Council - Refuge | 160,168 | 263,958 | (236,315) | - | 187,811 |
| Essex County Council - IDVA Project | 3,978 | 16,152 | (14,938) | - | 5,192 |
| Co-op Community Fund | 1,876 | - | - | - | 1,876 |
| Money Saving Expert Charity Fund | 720 | - | (720) | - | - |
| Essex Community Foundation - Counselling | 3,286 | 10,000 | (9,600) | - | 3,686 |
| Active Essex | 2,327 | - | (304) | - | 2,023 |
| National Lottery Community Fund - Break the Cycle (2) | 1,587 | 64,309 | (64,309) | - | 1,587 |
| Ministry of Justice - Victim Support Grant | 31,578 | 55,652 | (41,254) | - | 45,976 |
| Ministry of Justice - IDVA | 57,414 | 111,594 | (107,104) | - | 61,904 |
| Essex Community Foundation - New Rental Property Work | 4,530 | - | (4,530) | - | - |
| Essex County Council - DA Grant Housing | - | 35,588 | (13,812) | - | 21,776 |
| Various Youth and Childrens funds | - | 5,925 | - | - | 5,925 |
| A Better Start Southend - IDVA | - | 60,880 | (58,513) | (1,728) | 639 |
| Southend City Council - Housing | - | 89,750 | (15,670) | (2,916) | 71,164 |
| Essex Youth Trust - Counselling | - | 5,000 | (3,588) | - | 1,412 |
| Southend Emergency Fund Client Vouchers | - | 7,000 | (6,631) | - | 369 |
| Other small restricted funds | 2,100 | 5,037 | (4,279) | - | 2,858 |
| Revaluation reserve | - | - | - | - | - |

SAFE STEPS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

16. Statement of funds (continued)

Statement of funds - current year (continued)

| | Balance at 1 October 2021 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 30 September 2022 £ |
|-----------------------|--------------------------------------|-----------------------|-------------------------|--------------------------|--|
| Pension reserve | - | - | - | - | - |
| | <u>302,127</u> | <u>932,958</u> | <u>(793,408)</u> | <u>(4,644)</u> | <u>437,033</u> |
| Total of funds | <u><u>326,774</u></u> | <u><u>999,121</u></u> | <u><u>(813,639)</u></u> | <u><u>-</u></u> | <u><u>512,256</u></u> |

SAFE STEPS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

16. Statement of funds (continued)

Statement of funds - prior year

| | <i>Balance at 1 October 2020 £</i> | <i>Income £</i> | <i>Expenditure £</i> | <i>Transfers in/out £</i> | <i>Balance at 30 September 2021 £</i> |
|---|--|---------------------|--------------------------|-----------------------------------|---|
| Unrestricted funds | | | | | |
| General Fund | 1,626 | 30,396 | (21,429) | 14,054 | 24,647 |
| Restricted funds | | | | | |
| National Lottery Community Fund - Breaking Free | 32,216 | 124,807 | (117,869) | (8,313) | 30,841 |
| National Lottery Community Fund - Break The Cycle | (1,794) | - | - | 1,794 | - |
| Essex County Council - Compass Project | 20,243 | 181,651 | (193,767) | (6,403) | 1,724 |
| Southend City Council - Refuge | 90,474 | 270,077 | (213,781) | 13,398 | 160,168 |
| Essex County Council - IDVA Project | 8,269 | 15,679 | (15,920) | (4,050) | 3,978 |
| Co-op Community Fund | 3,506 | 1,876 | (3,506) | - | 1,876 |
| Money Saving Expert Charity Fund | 2,897 | 1 | (2,178) | - | 720 |
| Essex Community Foundation - Counselling | 2,971 | 5,833 | (5,520) | - | 3,284 |
| Active Essex | 2,500 | - | (173) | - | 2,327 |
| National Lottery Community Fund - Break the Cycle (2) | - | 72,101 | (70,514) | - | 1,587 |
| Ministry of Justice - Victim Support Grant | - | 80,196 | (48,617) | - | 31,579 |
| Ministry of Justice - IDVA | - | 72,550 | (15,136) | - | 57,414 |
| Essex Community Foundation - New Rental Property Work | - | 4,530 | - | - | 4,530 |
| Southend Borough Council - Infection Control Fund | - | 3,000 | (606) | (2,394) | - |
| Various Coronavirus Appeal funds | 75,255 | 67,191 | (133,610) | (8,086) | 750 |
| Other small restricted funds | 79 | 5,619 | (4,349) | - | 1,349 |
| Southend City Council - Housing | - | - | - | - | - |
| Essex Youth Trust - Counselling | - | - | - | - | - |
| Southend Borough Council - Essential Living fund | - | - | - | - | - |
| Postcode Lottery | - | 19,825 | (19,825) | - | - |

SAFE STEPS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

16. Statement of funds (continued)

Statement of funds - prior year (continued)

| | <i>Balance at 1 October 2020 £</i> | <i>Income £</i> | <i>Expenditure £</i> | <i>Transfers in/out £</i> | <i>Balance at 30 September 2021 £</i> |
|---|--|---------------------|--------------------------|-----------------------------------|---|
| VVU Community Fund - Violence & Vulnerability Unit | - | 9,135 | (9,135) | - | - |
| Essex County Council - Infection Control Fund | - | 3,500 | (3,500) | - | - |
| | <u>236,616</u> | <u>937,571</u> | <u>(858,006)</u> | <u>(14,054)</u> | <u>302,127</u> |
| Total of funds | <u>238,242</u> | <u>967,967</u> | <u>(879,435)</u> | <u>-</u> | <u>326,774</u> |

17. Summary of funds

Summary of funds - current year

| | Balance at 1 October 2021 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 30 September 2022 £ |
|------------------|--|---------------------|--------------------------|-----------------------------------|---|
| General funds | 24,647 | 66,163 | (20,231) | 4,644 | 75,223 |
| Restricted funds | 302,127 | 932,958 | (793,408) | (4,644) | 437,033 |
| | <u>326,774</u> | <u>999,121</u> | <u>(813,639)</u> | <u>-</u> | <u>512,256</u> |

Summary of funds - prior year

| | <i>Balance at 1 October 2020 £</i> | <i>Income £</i> | <i>Expenditure £</i> | <i>Transfers in/out £</i> | <i>Balance at 30 September 2021 £</i> |
|------------------|--|---------------------|--------------------------|-----------------------------------|---|
| General funds | 1,626 | 30,396 | (21,429) | 14,054 | 24,647 |
| Restricted funds | 236,616 | 937,571 | (858,006) | (14,054) | 302,127 |
| | <u>238,242</u> | <u>967,967</u> | <u>(879,435)</u> | <u>-</u> | <u>326,774</u> |

SAFE STEPS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

| | Restricted funds 2022 £ | Unrestricted funds 2022 £ | Total funds 2022 £ |
|-------------------------------|----------------------------------|------------------------------------|-----------------------------|
| Tangible fixed assets | - | 19,262 | 19,262 |
| Current assets | 487,304 | 57,466 | 544,770 |
| Creditors due within one year | (50,271) | (1,505) | (51,776) |
| Total | 437,033 | 75,223 | 512,256 |

Analysis of net assets between funds - prior year

| | <i>Restricted funds 2021 £</i> | <i>Unrestricted funds 2021 £</i> | <i>Total funds 2021 £</i> |
|-------------------------------|--|--|---------------------------------------|
| Tangible fixed assets | - | 22,394 | 22,394 |
| Current assets | 365,617 | 12,123 | 377,740 |
| Creditors due within one year | (63,490) | (9,870) | (73,360) |
| Total | 302,127 | 24,647 | 326,774 |

19. Reconciliation of net movement in funds to net cash flow from operating activities

| | 2022 £ | 2021 £ |
|--|---------------|----------------|
| Net income for the year (as per Statement of Financial Activities) | 185,482 | 88,533 |
| Adjustments for: | | |
| Depreciation charges | 6,425 | 7,464 |
| Decrease/(increase) in debtors | (125,945) | 112,272 |
| Decrease in creditors | (21,583) | (102,356) |
| Net cash provided by operating activities | 44,379 | 105,913 |

SAFE STEPS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

20. Analysis of cash and cash equivalents

| | 2022 £ | 2021 £ |
|--|----------------|----------------|
| Cash in hand | 356,369 | 317,746 |
| Total cash and cash equivalents | 356,369 | 317,746 |

21. Analysis of changes in net debt

| | At 1 October 2021 £ | Cash flows £ | At 30 September 2022 £ |
|--------------------------|------------------------------|-----------------|---------------------------------|
| Cash at bank and in hand | 317,746 | 41,085 | 358,831 |

22. Pension commitments

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £12,498 (2021 - £10,388). No contributions were payable to the fund at the balance sheet date (2021 - £Nil).

23. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 30 September 2022.

During the year key management personnel received remuneration of £50,425.