

SAFE STEPS
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

SAFE STEPS

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30 SEPTEMBER 2023

Trustees	M Aydeniz (appointed 26 July 2023) E Daughters L Parks, Treasurer L Dye, Chair (appointed 29 March 2023) L Hobbs (resigned 27 March 2024) S Kilbey K Imber (appointed 27 September 2023)
Charity registered number	1177687
Principal office	4 West Road Westcliff-on-Sea Essex SS0 9DA
Contact Details	enquiries@safesteps.org www.safesteps.org
Chief executive officer	Sarah Conlon
Finance manager	Angela Hickman
Independent auditors	Venthams Chartered Accountants Statutory Auditor Millhouse 32 - 38 East Street Rochford Essex SS4 1DB
Bankers	Charities Aid Foundation 25 Kings Hill Avenue West Malling ME19 4JQ
Solicitors	Paul Robinson Solicitors Old Bank 470-474 London Road Westcliff-on-Sea Essex SS0 9LD

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TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2023

The Trustees present their report with the financial statements of the charity for the period 01 October 2022 – 30 September 2023. The Trustees have adopted the provisions of Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102 effective 01 January 2019).

FROM OUR CHAIR

I knew when joining the board of trustees that Safe Steps had a long and rich history of providing excellent support to victims and families suffering from domestic abuse. Over the last year I have been hugely impressed by our dedicated and skilled staff who continue to be a driving force, positively responding to increasing demand and changing landscapes while strengthening partnerships to enhance service delivery and positive outcomes for all.

I assumed the role of chair of the board of trustees in the spring of 2023 and wish to thank departing chair, Caroline Venables for her leadership and valued contribution, improving board structures and governance. I have continued to work with fellow trustees to further strengthen governance undertaking a far-reaching self-assessment to ensure Safe Steps is a strong and sustainable organisation. We have also contributed to the completion of the 3 year strategy, which sets out our vision and objectives for the future.

I am also immensely proud to advise that Safe Steps have this year achieved Safe Lives Leading Lights accreditation. This recognises and validates the work our organisation does, together with the efforts of all our fantastic staff who keep the safety of victims and families at the heart of service provision every day.

Lastly, I wish to thank all donors and funders; without this support our vital work would not be possible. Together with thanking our CEO Sarah Conlon and all those who continue to drive the success and continued improvement of Safe Steps in our local community.

Lesley Dye

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

Objectives and activities

a. Policies and objectives

Safe Steps are here to provide support to survivors, those at risk of, domestic abuse in all its forms to be and feel safer. We aim to ensure that everyone who comes to us is supported to be and feel safer.

The charity's objectives are:

Relieve the needs of victims of domestic abuse from the South East Region of England by aiding provision on 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.

We continue to be a provider that is able to support survivors of domestic abuse throughout their journey. From our prevention and awareness work in schools, to supporting those in crisis with our IDVA teams, to accommodating those with an emergency need in our refuge, to our bespoke recovery programmes and counselling. We continue to be able to provide holistic support, at any point in someone's journey, a journey that is seamless and not fragmented. We understand survivors have differing needs and experiences, but once a survivor begins with us, they can remain until our practical and emotional support is no longer needed.

Our Vision, Mission and Values

Our Vision For a brighter future free from domestic abuse

Our Mission Working with and for survivors, and those at risk of, domestic abuse in all its forms to be and feel safer. Together with our partners we will increase awareness of domestic abuse and advocate for change.

Our Values

Individuality – *We recognise and value difference. Placing client needs at the centre of all we do. We celebrate that people are individuals, appreciate the value of diversity and recognise some sections of community need different interventions to achieve equality.*

Integrity – *We understand the importance of an atmosphere of openness and honesty throughout Safe Steps that promotes confidence of our clients, colleagues, stakeholders, funders and regulators.*

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

Empowering – *Empowering survivors to drive positive change. Listening to survivors and being led by their experiences and insight. Empowering staff to achieve and reach their full potential. We will work to empower staff talent and initiative.*

Responsive – *We strive to be responsive to survivors needs applying a trauma informed response to all we do. We are responsive to changing service demands and a changing landscape, by being an organisation that is sustainable and scalable.*

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2023

Objectives and activities (continued)

b. Strategic Plan 2023 - 26

In this year we launched our new strategy. One in which we defined progress in five key areas:

Aim 1: Our People

To achieve a culture across all services that supports and enables a skilled workforce that is resourced, informed and responsive.

Aim 2: Our Clients

The people we serve will experience an approach that is trauma informed, respectful of their individual needs and understanding of intersectionality in a trusting safe environment.

Aim 3: Our Services

Develop existing and new services in response to identified unmet support needs of survivors experiencing, or at risk of, domestic abuse.

Aim 4: Our Organisation

To build a sustainable and scalable organisation that considers our current and longer term needs. Developing and diversifying our different revenues that enable us to grow our resources so we can deliver quality services, meet our contractual and legislative obligation, now and in the future.

Aim 5: Our Partnerships

To work collaboratively, communicate and engage with a range of strategic and operational partners to build and strengthen our performance and influence.

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

Objectives and activities (continued)

c. A Review of Activities and achievements directed by our strategic aims

Aim 1: Our People

A skilled, passionate and sustainable workforce is vital to our success. Investing in our staff is essential for our workforce to be in the best possible position to support survivors of domestic abuse. Our training budget currently sits at 3% of our staffing costs with 74% of frontline practitioners holding or working towards a professional qualification and a further 12% ready to begin. As well as professional external trainers, we recognise the extensive skillset we have within our Management Team and embarked on a model of bitesize learning, refresher sessions and opportunities for newer staff to learn from experienced. We call these our 'lunch & learn' sessions and are held monthly. The Leading Lights accreditation recognised our staff training as an area of excellence - **'All staff have access to the range of training opportunities available; specialist training courses, or skills development are identified by staff/practice themes and accessed accordingly. This is a strong category of assessment for Safe Steps with numerous strengths'**.

All staff in the DA sector are increasingly asked to work harder, throughout the pandemic and since incidences of DA being reported are increasing and we are astounded by our staffs commitment this year. Demonstrating our values of 'Excellence' and 'Responsive' they have met changing service demands as well as the requirements to meet Leading Lights Accreditation. We aim to ensure we take care of our staff, as our greatest asset, so promotion of well-being and communication is central to all we do.

Since the pandemic, the emerging work model across all industries, is for hybrid working. A blend of face to face work, as well as working remotely using Zoom, Teams and telephone. Our IT, telecoms and digital solutions supports this model of working and assists us with time and resources efficiencies.

Aim 2: Our Clients

We are committed to seeking out and listening to feedback about service delivery from our clients, and to modifying our model, processes and practice accordingly. We have a range of ways of including the voices of those that use our services in our work to ensure co-creation is at the heart of what we do. We are grateful to our survivor voices, young and adult, and for the feedback given. All is shared with our Board quarterly with a full analysis each year.

When clients face an intersection of challenges such as poverty, disability, mental health issues, addiction, homelessness, immigration status, language barrier then their vulnerability can be significantly increased. This year 4.8% of the clients we supported told us they were from the LGBTQ+ community, 18.8% were from black or minoritised communities, 46% told us they had a mental health need, 16% told us they had a physical health support need, 4.8% said they has issues with alcohol, 4.9% said their drug use was problematic, 2% had No Recourse to Public Funds. 3.3% required the assistance from an interpreter for which we continue to contract the services of ClearVoice. Each year our Board are provided with a detailed report outlining the Special and Protected Characteristics of our services users with comparisons against partner agencies and local demographics to support us in identifying gaps in our service provision or performance.

This year we have further invested in specialist training for our whole organisation on Housing and Homelessness Law, Impact of DA on BME Communities, Honour Based Abuse and Forced Marriage.

We continued our work to ensuring we are a fully Trauma Informed Organisation. By embarking on an accreditation with Essex Partnership University NHS Foundation Trust Trauma Alliance we successfully passed the first assessment this year and will be submitting our second assessment in March 2024. We hope to achieve this quality mark in 2024.

Our work in the community brings us closer to the communities we are here to serve. It is vital that we increase our visibility and make ourselves more accessible for all. By increasing the number of talks to faith organisations, involvement in Southend Summer and Winter Pride, Southend's Wellbeing Festival and many other In Harmony events we have been proactive this year in taking ourselves and our services out to Southend's rich and varied communities. This year we reached over 5000 people at community events.

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

Objectives and activities (continued)

Aim 3: Our Services

This year we achieved Safe Lives Leading Lights Accreditation which we hold now until 2026. This is a coveted quality mark wished for by many DA organisation with many unable to achieve. Leading Lights, in their final report, described us as **'Safe Steps is a progressive and client focused service that wraps their provision and support around their client's needs. They describe themselves as a service with 'no wrong door' for access and this was evident throughout the completed review.'**

This year our Helpline received 6341 referrals, an increase of 37.5% from the previous year. The increase was in part due to changes in Essex Police processes. Last year referrals from Police accounted for 5.5% of referrals whereas this year it rose to 55%. COMPASS again received the highest proportion of referrals from Southend area, followed by Colchester and Chelmsford.

Safe Steps serve the people of Southend who are assessed to be at high risk of significant harm through our trained and skilled High Risk IDVAs. This service is funded by Essex County Council and the PFCC under the EIDAS contract.

Those in need who are not assessed as high risk are supported by our team of skilled Community IDVAs. This is a client centred, solution focused model of support for those at risk, in crisis but also those in recovery. This year we worked directly with 762 survivors across our adult services. These services are funded through Southend City Council, Ministry of Justice and A Better Start Southend.

Our impact: 87% of parents told us they had a better understanding the impact of DA had on their children, 75% agreed their ability to parent had been impacted, 84% told us they felt safer, 61% said they could feel a reduction in their feelings of anxiety and 62% said they felt optimistic about the future.

This year Safe Steps made further investments into our Group and Recovery Services, responding to feedback and survivor voices, we introduced new programmes, altered some of the content of our existing and varied our delivery models to additionally include evenings, online and digital.

Safe Steps vision is to achieve a brighter future free from domestic abuse and for our community, that needs to start with the youngest and often most vulnerable people. We have a range of services for children and young people affected by domestic abuse. The team are skilled, qualified and competent in a range of evidence based practices using an open referral approach which allows them to assess and determine the pathway of support with the child and non-abusing parent. Our dedicated Early Years IDVAs working with families who are pregnant and/or have an under 5 years in the home, our Youth IDVAs supporting survivors aged 13-19 years and our Fledglings Child & Family Service continued to provide vital support to children and their non-abusing parents. 92% of the children we worked with this year told us they directly witnessed domestic abuse. Safe Steps have always been committed to, and vehemently believe, that **'children are not passive witnesses'**. This year Safe Steps provided direct casework to 336 children and young people and delivered prevention and awareness sessions to a further 3400 young people. This work is funded by Southend City Council, The National Lottery Community Fund and A Better Start Southend.

Our impact: 70% told us they had improved social relationships, 74% said their confidence had improved, 84% said they knew where to get help, 84% said they knew more about respectful relationships and 86% told us they felt safer after working with us.

In partnership with South Essex Homes we have supported 22 families in safe accommodation. This service is commissioned by Southend City Council and DLUHC under the new statutory duties set out in the DA Act 21. We introduced a Housing IDVA into Southend City Council this year, it is a pilot project that forms part of the wider approach to support victims of domestic abuse who are homeless or at risk of homelessness. The Housing IDVA acts as a conduit between Southend Housing Team and Safe Steps to improve housing outcomes for victims.

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

Objectives and activities (continued)

Aim 4: Our Organisation

Strong governance is essential to the success of Safe Steps. With an active and highly skilled Trustee Board we developed sub-committees into our governance structure. With our ongoing commitment to safeguarding children and vulnerable adults, our Safeguarding Sub Committee ensures we, as an organisation, are safeguarding vulnerable people as effectively and as competently at all levels.

Safe Steps continued its commitment to maintain our commissioned services whilst additionally forward planning to develop other sources of income. In this year 17% of our funding was from non-statutory sources. Reliance on statutory income is recognised as a risk by the Board of Trustees.

We continued to build on our culture of openness and integrity, operating as a learning organisation. Our collaborative approach to identify, respond to and to manage risks more effectively by continually improving is achieved by effective staff training, supervision and management, reflective practice and being held accountable by our Board of Trustees.

This year Safe Steps were recognised for our work and were awarded a **BBC Essex Make A Difference Award**. We were pleased to be recognised for the valuable work we do.

Aim 5: Our Partnerships

Our partnerships are centred around improving the safety and wellbeing of survivors. By identifying new partnerships and developing existing ones we are able to provide the most effective support, close service gaps, inform local policy and improve all our learning. Safe Lives Leading Lights noted in their assessment of Safe Steps **'Multiagency working is at the heart of the Safe Steps service**. Staff interviews gave plenty of examples of working in collaboration with key agencies to achieve safety and support for their clients'.

Safe Steps have continued to work in partnership with our consortium partners as EViE (Ending Violence in Essex) with Changing Pathways and Next Chapter, this being our 5th year working collaboratively. The EViE Partnership has delivered a consistent, county-wide IDVA and Community service for those at risk of, domestic abuse in all its forms to be and feel safer.

With thanks to The National Lottery Community Fund we have been able to continue our work with young people impacted by domestic abuse. Break The Cycle has been a consistent support service within Southend Schools for 7 years, this year the Young Persons IDVAs have continued to provide 1:1 support for young people at risk, have delivered training and workshops to 1300 young people and a further 2100 as part of the 'Prince Charming' theatre production.

A Better Start Southend have been a key partner again this year. We were commissioned by them to provide a dedicated IDVA service for families where there is pregnancy and/or a child under the age of 5 years. Working collaboratively we have provided a dedicated IDVA service, training, an awareness and recovery programme, supported programmes within Southend's Childrens Centres and a short film for health visitors.

Safe Steps have been a training organisation since its inception. By sharing our knowledge and best practice with our partners, professionals and the community we are able to increase awareness, inform of the impact and promote the pathways to support. Safe Steps are valued locally as knowledge leaders. This year we have trained: Essex Police, Southend housing staff, our housing partners, schools, health staff and have spoken at a wider range of events. Over 300 professionals have benefitted from our training with excellent evaluations across the board.

'Very thorough with a good balance between providing information as well as building on our existing ideas/understanding' – Secondary school professional learner.

'Thank you for a really well presented, interactive and informative day. I feel so much better equipped to know the signs to spot of DA and next steps' – Southend housing professional learner.

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

Objectives and activities (continued)

'We love the training you do and have very positive feedback from our police students. Your content is up to date and relevant to their specialist DA roles. The trainers are personable in their approach and delivery and their case studies enlightening and helpful' – Essex Police Training College

d. Delivering public benefit

Trustees can confirm that they have complied with the duty of Section 4 of the Charities Act 2006 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.

e. Volunteers

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

'BY AND FOR'

Safe Steps current position is in part due to the vision of local survivors of domestic abuse who set up Southend's first women's refuge, later becoming Southend Women's Aid in 1976. Our focus as an organisation that began as, and remains committed to, being a **'by and for'** service for those affected by domestic abuse continues to help as many people as possible whilst contributing to Southend and Essex's understanding of the complex nature of domestic abuse.

SAFE STEPS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

Achievements and performance

Financial review

a. Principle funding sources

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.

b. Investment policy and objectives

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 that is appropriate and in the interests of the charity and its service users.

The charity ensures that all funds held in the UK bank accounts are held at balances within government assured levels.

c. Reserves Policy

The Trustees have a reserves policy which states that the charity will hold reserves equal to 3 months of unrestricted expenditure plus £20k for cancelled contracts 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.

d. Future Plans

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

We will continue to work collaboratively with the people we serve, our staff and our partners to deliver on our strategic aims.

We will develop our Childrens and Young Peoples Services, broadening the reach and the range of the services we provide. By working collaboratively with our EViE Partners we will ensure there is a consistent county-wide provision for families, children and young people at risk of domestic abuse.

Towards the end of this year, Safe Steps were commissioned to deliver on an innovative model of support, a Flexible Fund. We know finances and the increasing cost of living crisis has created an additional layer of burden and barrier for the survivors we all support. We know necessary items to maintain a basic standard of living have become increasingly hard for survivors to afford and the cost of solutions to make, and keep, them safe such as emergency travel, emergency accommodation, phones impossible to obtain. It is the intention of ECC that this new Flexible Funding model will close those gaps.

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

Structure, governance and management

a. Governing document

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

b. Recruitment and appointment 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

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.

Charity Management:

Chief Executive Officer - Sarah Conlon
Finance Manager - Angela Hickman
Director of Services - Julia Doughty
Quality and Standards Manager - Rebecca Hathaway

d. Induction and training of new 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 parties

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.

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

Risk Management

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.

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 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.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

Auditors

The auditors, Venthams, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

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

L Dye
Chair

Date: 26 June 2024

SAFE STEPS

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SAFE STEPS

Opinion

We have audited the financial statements of Safe Steps (the 'charity') for the year ended 30 September 2023 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards 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.

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.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 September 2023 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

SAFE STEPS

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SAFE STEPS (CONTINUED)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

SAFE STEPS

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SAFE STEPS (CONTINUED)

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our discussions with the charity's management and the Trustees, we identified that the following laws and regulations are significant to the entity:

- Those laws and regulations considered to have a direct effect on the financial statements include UK financial reporting standards and Charity Law.
- Those laws and regulations for which non-compliance may be fundamental to the operating aspects of the charity and therefore may have a material effect on the financial statements include compliance with the charitable objectives, public benefit, fundraising regulations, safeguarding and health and safety legislation.

These matters were discussed amongst the engagement team at the planning stage and the team remained alert to non-compliance throughout the audit.

Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of: enquiries of management and the Trustees as to whether the entity complies with such laws and regulations; enquiries with the same concerning any actual or potential litigation or claims; inspection of relevant key risk assessments and inspection reports; review of Member meeting minutes; testing the appropriateness of journal entries; and the performance of analytical review to identify unexpected movements in account balances which may be indicative of fraud.

No instances of material non-compliance were identified. However, the likelihood of detecting irregularities, including fraud, is limited by the inherent difficulty in detecting irregularities, the effectiveness of the entity's controls, and the nature, timing and extent of the audit procedures performed. Irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error. As explained above, there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

SAFE STEPS

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SAFE STEPS (CONTINUED)

Use of our report

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. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

Venthams

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

1 July 2024

Venthams are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

SAFE STEPS

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2023

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	3	500	13,782	14,282	13,406
Charitable activities	4	993,504	64,200	1,057,704	983,891
Other trading activities	5	548	180	728	1,152
Investments	6	-	2,287	2,287	532
Other income	7	-	180	180	140
Total income		994,552	80,629	1,075,181	999,121
Expenditure on:					
Charitable activities	8	902,434	80,341	982,775	813,639
Total expenditure		902,434	80,341	982,775	813,639
Net income		92,118	288	92,406	185,482
Transfers between funds	16	(10,027)	10,027	-	-
Net movement in funds		82,091	10,315	92,406	185,482
Reconciliation of funds:					
Total funds brought forward		437,033	75,223	512,256	326,774
Net movement in funds		82,091	10,315	92,406	185,482
Total funds carried forward		519,124	85,538	604,662	512,256

SAFE STEPS

BALANCE SHEET FOR THE YEAR ENDED 30 SEPTEMBER 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	13	18,033	19,262
		<u>18,033</u>	<u>19,262</u>
Current assets			
Debtors	14	168,099	185,939
Cash at bank and in hand		479,859	358,831
		<u>647,958</u>	<u>544,770</u>
Creditors: amounts falling due within one year	15	(61,329)	(51,776)
		<u>586,629</u>	<u>492,994</u>
Net current assets			
		<u>604,662</u>	<u>512,256</u>
Total assets less current liabilities			
		<u>604,662</u>	<u>512,256</u>
Total net assets		<u>604,662</u>	<u>512,256</u>
Charity funds			
Restricted funds	16	519,124	437,033
Unrestricted funds	16	85,538	75,223
		<u>604,662</u>	<u>512,256</u>
Total funds		<u>604,662</u>	<u>512,256</u>

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

L Dye
Chairperson

Date: 26 June 2024

SAFE STEPS**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

	2023 £	2022 £
Cash flows from operating activities		
Net cash used in operating activities	125,940	44,379
Cash flows from investing activities		
Purchase of tangible fixed assets	(8,327)	(5,756)
Net cash used in investing activities	(8,327)	(5,756)
Change in cash and cash equivalents in the year	117,613	38,623
Cash and cash equivalents at the beginning of the year	356,369	317,746
Cash and cash equivalents at the end of the year	473,982	356,369

SAFE STEPS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

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.

The Charity's website address is: <https://www.safesteps.org>.

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 2023

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 2023

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 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Donations	500	13,074	13,574
Gift aid	-	708	708
	<hr/> 500 <hr/>	<hr/> 13,782 <hr/>	<hr/> 14,282 <hr/>

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Donations	13,000	13,000
Gift aid	406	406
	<hr/> 13,406 <hr/>	<hr/> 13,406 <hr/>

SAFE STEPS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

4. Income from charitable activities

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Grants	321,442	55,330	376,772
Commissioning income	672,062	-	672,062
Training fees	-	8,870	8,870
	<u>993,504</u>	<u>64,200</u>	<u>1,057,704</u>
	<i>Restricted funds 2022 £</i>	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Grants	381,265	49,000	430,265
Commissioning income	551,656	-	551,656
Training fees	-	1,970	1,970
	<u>932,921</u>	<u>50,970</u>	<u>983,891</u>

5. Income from other trading activities

Income from fundraising events

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Fundraising	<u>548</u>	<u>180</u>	<u>728</u>
	<i>Restricted funds 2022 £</i>	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Fundraising	<u>37</u>	<u>1,115</u>	<u>1,152</u>

SAFE STEPS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

6. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £
Interest receivable	2,287	2,287

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Interest receivable	532	532

7. Other incoming resources

	Unrestricted funds 2023 £	Total funds 2023 £
Rental income	180	180

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Rental income	140	140

SAFE STEPS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

8. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total 2023 £
Community support services	902,434	80,341	982,775

	<i>Restricted funds 2022 £</i>	<i>Unrestricted funds 2022 £</i>	<i>Total 2022 £</i>
Community support services	793,408	20,231	813,639

9. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £
Community support services	965,266	17,509	982,775

	<i>Activities undertaken directly 2022 £</i>	<i>Support costs 2022 £</i>	<i>Total funds 2022 £</i>
Community support services	800,815	12,824	813,639

SAFE STEPS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

9. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Community support services 2023 £	Total funds 2023 £
Staff costs	801,725	801,725
Rent and venue hire	22,287	22,287
Insurance	3,923	3,923
Light and heat	4,337	4,337
Telephone	10,558	10,558
Postage and stationery	13,836	13,836
Staff training and welfare	20,788	20,788
Travel and motor	7,682	7,682
Recruitment and redundancy	857	857
Project costs	9,898	9,898
Premises, water and security costs	13,796	13,796
Subscriptions	856	856
Repairs, renewals and cleaning	1,237	1,237
Sundries and refreshments	4,444	4,444
Legal and professional	20,721	20,721
IT and computer expenses	28,321	28,321
	<u>965,266</u>	<u>965,266</u>

SAFE STEPS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

9. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	<i>Community support services 2022 £</i>	<i>Total funds 2022 £</i>
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>

Analysis of support costs

	Community support services 2023 £	Total funds 2023 £
Bank and finance charges	540	540
Depreciation	9,487	9,487
Governance costs	7,482	7,482
	<u>17,509</u>	<u>17,509</u>

SAFE STEPS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

9. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	<i>Community support services 2022 £</i>	<i>Total funds 2022 £</i>
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>

10. Auditors' remuneration

	2023 £	2022 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	6,540	2,460
Fees payable to the Charity's auditor in respect of: Payroll services	942	863

11. Staff costs

	2023 £	2022 £
Wages and salaries	731,752	598,861
Social security costs	56,060	47,772
Contribution to defined contribution pension schemes	13,913	12,498
	<u>801,725</u>	<u>659,131</u>

SAFE STEPS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

11. Staff costs (continued)

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

	2023 No.	2022 No.
Management	2	2
Administration	2	2
Service delivery	27	22
	<hr/> 31 <hr/>	<hr/> 26 <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 (2022 - £NIL).

During the year ended 30 September 2023, no Trustee expenses have been incurred (2022 - £NIL).

SAFE STEPS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

13. Tangible fixed assets

	Fixtures and fittings £	Office equipment £	Total £
Cost or valuation			
At 1 October 2022	2,167	34,979	37,146
Additions	815	7,512	8,327
Disposals	(80)	(7,403)	(7,483)
At 30 September 2023	2,902	35,088	37,990
Depreciation			
At 1 October 2022	924	16,960	17,884
Charge for the year	506	5,635	6,141
On disposals	(12)	(4,056)	(4,068)
At 30 September 2023	1,418	18,539	19,957
Net book value			
At 30 September 2023	1,484	16,549	18,033
At 30 September 2022	1,243	18,019	19,262

14. Debtors

	2023 £	2022 £
Due within one year		
Trade debtors	157,557	176,621
Other debtors	272	-
Prepayments and accrued income	10,270	9,318
	168,099	185,939

SAFE STEPS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

15. Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	4,724	3,204
Other taxation and social security	15,487	14,286
Other creditors	2,703	-
Accruals and deferred income	38,415	34,286
	<u>61,329</u>	<u>51,776</u>

SAFE STEPS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

16. Statement of funds

Statement of funds - current year

	Balance at 1 October 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 September 2023 £
Unrestricted funds					
General Fund	75,223	25,299	(24,296)	9,312	85,538
A Better Start Southend - IDVA	-	55,330	(56,045)	715	-
	75,223	80,629	(80,341)	10,027	85,538
Restricted funds					
Ministry of Justice - Stalking	-	2,500	-	-	2,500
Essex County Council - Compass Project	14,617	182,917	(155,126)	-	42,408
Essex Community Foundation - Website	8,218	-	(7,394)	-	824
Southend City Council - Refuge	187,811	255,078	(216,587)	-	226,302
ECC IDVA Project	5,192	36,773	(24,430)	(1,815)	15,720
Ministry of Justice - Critical support	-	16,000	-	-	16,000
Essex Community Foundation - Counselling	3,686	-	(3,686)	-	-
Active Essex	2,023	-	(1,053)	-	970
National Lottery Community Fund - Break the Cycle (2)	1,587	93,141	(69,226)	-	25,502
Ministry of Justice - Victim Support Grant	45,976	111,304	(118,434)	(1,795)	37,051
Ministry of Justice - IDVA	61,904	91,384	(133,101)	(907)	19,280
Essex Community Foundation - Consultation room	-	5,740	(5,740)	-	-
Essex County Council - DA Grant Housing	21,776	17,794	(35,501)	(998)	3,071
Various Youth and Childrens funds	5,925	375	(3,646)	-	2,654
A Better Start Southend - IDVA	639	-	-	(639)	-
Southend City Council - Housing	71,164	179,500	(126,083)	(1,997)	122,584
Essex Youth Trust - Counselling	1,412	-	(1,412)	-	-
Southend Emergency Fund Client Vouchers	369	-	(369)	-	-
Other small restricted funds	4,734	2,046	(646)	(1,876)	4,258

SAFE STEPS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

16. Statement of funds (continued)

Statement of funds - current year (continued)

	Balance at 1 October 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 September 2023 £
	437,033	994,552	(902,434)	(10,027)	519,124
Total of funds	512,256	1,075,181	(982,775)	-	604,662

SAFE STEPS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

16. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 October 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 30 September 2022 £</i>
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
ECC 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

SAFE STEPS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

16. Statement of funds (continued)

Statement of funds - prior year (continued)

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

17. Summary of funds

Summary of funds - current year

	Balance at 1 October 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 September 2023 £
General funds	75,223	80,629	(80,341)	10,027	85,538
Restricted funds	437,033	994,552	(902,434)	(10,027)	519,124
	512,256	1,075,181	(982,775)	-	604,662

Summary of funds - prior year

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

SAFE STEPS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	-	18,033	18,033
Current assets	519,124	128,834	647,958
Creditors due within one year	-	(61,329)	(61,329)
Total	519,124	85,538	604,662

Analysis of net assets between funds - prior year

	<i>Restricted funds 2022 £</i>	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
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

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

	2023 £	2022 £
Net income for the year (as per Statement of Financial Activities)	92,406	185,482
Adjustments for:		
Depreciation charges	6,141	6,425
Decrease/(increase) in debtors	18,112	(125,945)
Decrease in creditors	(8,241)	(21,583)
Net cash provided by operating activities	108,418	44,379

SAFE STEPS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

20. Analysis of cash and cash equivalents

	2023 £	2022 £
Cash in hand	473,982	356,369
Total cash and cash equivalents	473,982	356,369

21. Analysis of changes in net debt

	At 1 October 2022 £	Cash flows £	At 30 September 2023 £
Cash at bank and in hand	358,831	121,028	479,859

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 £13,913 (2022 - £12,498). Contributions of £2,703 (2022 - £Nil) were payable to the fund at the balance sheet date.

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 2023.

During the year key management personnel received remuneration of £52,364 (2022 - £50,425).