

SAFE STEPS
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

SAFE STEPS

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SAFE STEPS

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30 SEPTEMBER 2024

| | |
|----------------------------------|--|
| Trustees | M Aydeniz E Daughters L Parks, Treasurer L Dye, Chair L Hobbs (resigned 27 March 2024) S Kilbey K Imber T Watson (appointed 2 April 2025) L Skinner (appointed 2 April 2025) R Eighteen (appointed 22 January 2025) |
| 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 |

SAFE STEPS

TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2024

The Trustees present their report with the financial statements of the charity for the period 01 October 2023 – 30 September 2024. 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

This year was a year of stability and preparedness for the transformative changes to come. We came to the end of the Essex Integrated DA Service contract and our contract with Southend City Council, our unwavering attention was on ensuring we were 'bid ready' as we stepped into a new era of commissioning. The Pan Essex DA Commissioning Collaborative demonstrated a changing landscape as Local Authorities and PFCC worked together, combining resources to ensure best value and maximum reach. The CEO and the Senior Team worked hard this year to ensure Safe Steps submitted a bid we were proud of and we were overjoyed to have been successful.

We made considerable progress this year against our 3 year strategy in all 5 core areas; our people, our clients, our services, our organisation and our partnerships. As Chair, I am immensely proud of the steps taken to support our staff, enhance our services, strengthen our community partnerships and change the lives of those affected by domestic abuse.

As part of our ongoing commitment to grow and improve, we commissioned Making Impact Matter to complete an impact evaluation of our child and young person's service. The report included an analysis of the services' efficacy, areas for improvement and the social value delivered. The report highlighted significant positive outcomes, substantial improvements for those we work with as well as the economic and social value generated by our programmes, it also amplified the need for continued local authority funding.

As Safe Steps looks to the future, our focus will remain on securing the necessary funding to expand our impact and to continue our mission to transform lives and foster a safer, more supportive community. I extend my thanks to every individual who has contributed over the last 12 months, our donors and funders and for the professionalism and dedication of our CEO, staff, trustees and volunteers throughout.

Lesley Dye

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

Objectives and activities

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.

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 Essex 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 Essex.

To educate the Essex public 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.

SAFE STEPS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

Achievements and performance

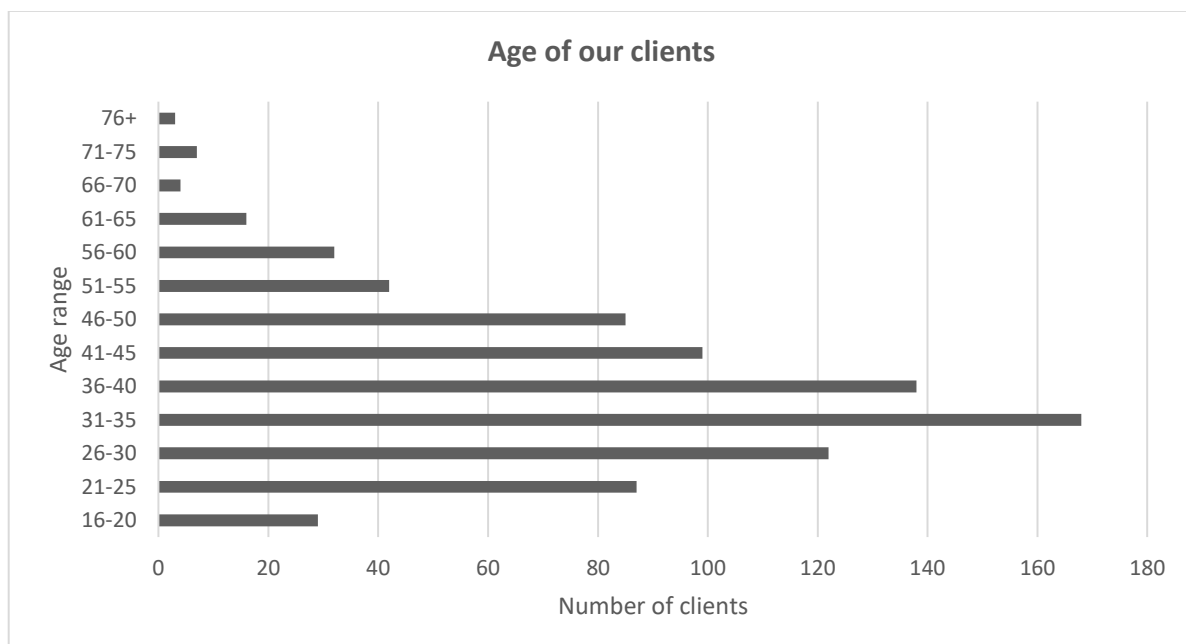
THE DIFFERENCE MADE THIS YEAR

This year we have continued to provide safe accommodation and community based services including high risk support, child and parent programmes, young person IDVA support, recovery work and a helpline answered 365 days a year. Our services are a vital lifeline to those at risk of experiencing domestic abuse, currently experiencing and seeking support following their experiences of domestic abuse. Safe Steps is a service that is proud to provide a full beginning to end provision, offering support to survivors regardless of what level of risk or stage they are in.

We responded to 1255 adult and 225 child referrals this year who were supported to break the cycle of domestic abuse and recover from the trauma. Essex Compass, our pan-Essex helpline received 9475 referrals.

| | | | |
|--|--|---|---|
| 90% of our clients told us they felt their safety had improved | 89% said their networks were stronger and more resilient | 96% told us they felt more confident in asking for help if they needed it | 96% said they felt better able to recognise abusive behaviour |
|--|--|---|---|

From the 1255 referrals, these are some of our demographic data from the 884 adults we worked with directly.

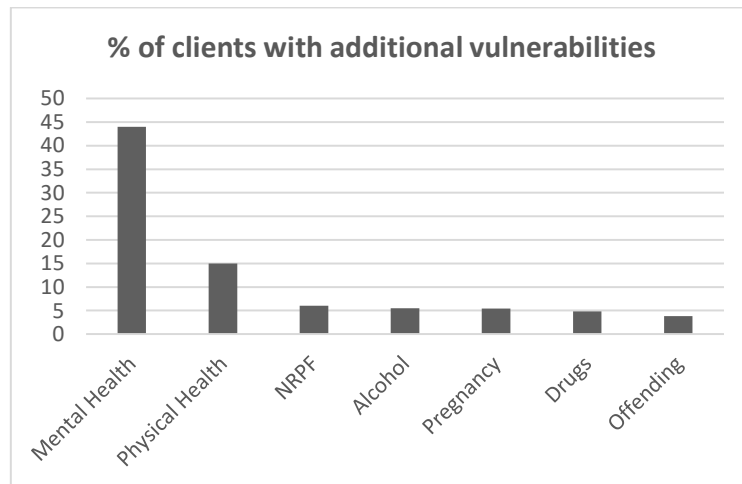


SAFE STEPS

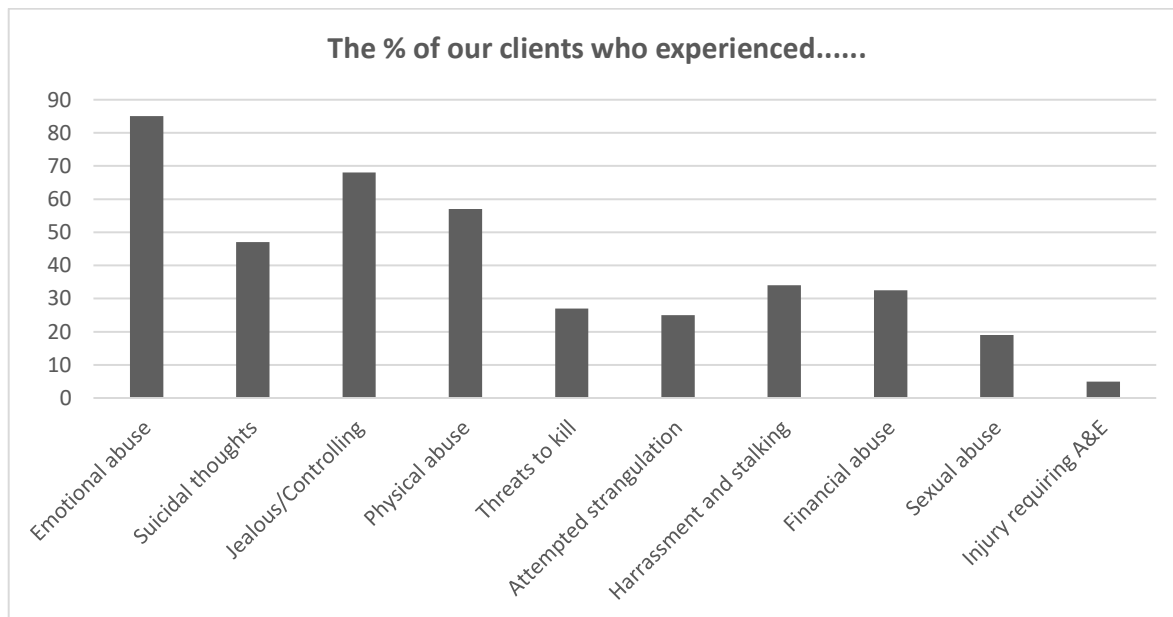
TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

Achievements and performance (continued)

95% of our adult clients were female



What our clients told us they had experienced



| | | | |
|------------------------------------|---------------------------------------|---|--|
| We supported 225 children directly | ...and 1253 were supported indirectly | 4425 young people learned about healthy relationships | 5809 children were indirectly supported through COMPASS helpline |
|------------------------------------|---------------------------------------|---|--|

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

Achievements and performance (continued)

OVERVIEW OF SERVICES

At Safe Steps we offer specialised programmes, interventions, and resources designed to support individuals who are experiencing, have experienced or are at risk of experiencing abuse. Our services aim to ensure safety, provide emotional and practical support, promote recovery and help survivors rebuild their lives.

Our service provision consists of:

1. **Crisis intervention and emergency support**
 - COMPASS helpline available 365 days a year
 - A pan-Essex central point of contact for professionals to refer into
 - Safe Accommodation in form of a women's refuge and dispersed flats providing 12 beds in Southend.
 - High Risk IDVAs working with MARAC partners.
 - Co-located IDVAs in Southend Police DA Teams.
2. **Advocacy and Legal Support**
 - Community IDVA team support providing outreach support
 - Partner working with Immigration and Family Law specialist services
3. **Practical Support**
 - Essex Safe Start Fund providing low barrier flexible funding to improve safety
 - Housing IDVA providing assistance to navigate through housing and homeless processes
4. **Recovery and Therapeutic Services**
 - Trauma Informed accredited services
 - Recovery Toolkit for adult survivors
 - Online recovery programmes to support self-directed recovery
 - Together We Can recovery programme for parents
 - Together We Thrive recovery programme for children
 - SPACE parenting programme
 - Young Persons Recovery Toolkit for teens
 - Individual counselling for adults
 - Specialist child counselling service
5. **Specialist Support**
 - Break The Cycle, our Young Person IDVAs supporting 13-19 year olds
 - ISAC, ISVA and OPVA qualified staff
 - Early Years IDVAs supporting parents through pregnancy and/or with children under 5yrs
 - LGBTQIA+ specialist recovery programme
 - Male survivor recovery programme
6. **Prevention and Education**
 - School and community workshops and education programmes
 - Public awareness campaigns
 - Community event involvement
 - Training for professionals

Safe Steps recognises that domestic abuse affects individuals across all demographics, but its impact and the pathway to safety will be shaped by victims/survivors intersectional (race, gender, disability, sexual orientation, immigration) and differing needs (age, health and addiction). We are committed to fostering a community and shaping our services so victims and survivors of domestic abuse are able to access and feel recognised, understood and supported at Safe Steps.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

Achievements and performance (continued)

COMMUNITY SUPPORT

Adults

Our support in the community is made up of the following dedicated and focused teams; High Risk IDVA, Community IDVA, Early Years IDVA and our co-located IDVAs in Housing and Health. Between them we can ensure we are responsive to client referrals at any stage of their journey. The adult teams worked with 699 clients, 583 were new to Safe Steps this year, empowering them and providing essential advocacy when needed. The team additionally provided shorter information, advice and guidance to 216 survivors, professionals and third parties.

'Thank you, you are amazing, when I first completed the self referral, I did not think I would get this much support. I don't think I would have come this far without you'

The teams supported 145 clients to improve their housing situation, 352 clients reported improved mental health, 118 were better able to manage their finances and 238 parents said support had a positive impact on their parenting.

Our co-located IDVA in Housing continued to prove successful, bridging the gap between clients and the local authority to expedite action and bring about positive outcomes. While the IDVA is placed within Southend City Council, she remains a valued member of Safe Steps team ensuring she has access to line management, case reviews, training, supervision, peer support and meets all requirements as set out by our Leading Lights Accreditation. The model is to be mirrored in Health and this year we were commissioned by Mid and South Essex NHS Foundation Trust to co-locate an IDVA at Southend University Hospital.

'Without your support since I fled, I'm not sure I would of got through everything life was throwing at me. You have made such a difference and positive impact in our life. I can't express to you how much you have done being there and supporting me so thank you so much. Thank you for being so great. Thank you for everything.'

Recovery

Domestic abuse recovery programmes help survivors to rebuild their lives emotionally and psychologically by helping to process experiences, restoring self-worth and by maintaining the safety strategies and stability learned. Recovery support reduces the likelihood of returning to abusive relationships by encouraging awareness and facilitating positive and resilient support networks. This year we became a proud member of South East Essex Trauma Alliance, an accreditation we are proud of, recognising being trauma informed is not just a sense of doing, but a sense of being. Following a restructure we now have a dedicated Recovery Manager who has worked hard to develop our portfolio of recovery programmes and widen our reach as well as expand our counselling team. By introducing specialised programmes for survivors from LGBTQIA+ communities and another for male victims we are much better placed to meet our clients' varied needs and we now have nine programmes of recovery. Safe Steps now have a programme on each day, both in person and online, ensuring survivors are able to access the programme that best meets their needs and at a time they can attend.

'My mental health was suffering, I was struggling alone. I have been supported to reach out to professionals and be honest with them. I now have support from friends, family, neighbours and professionals. I am not alone anymore. I know I am strong enough to get through this now which, I didn't feel before.'

'This has been simply the most important event in my recovery from serious mental health illness mostly instigated from a 25yr abusive relationship. I now have so much more confidence, self-belief, understanding and I know I'm not the only one who's been through it.'

Children and Young People

Safe Steps have been a cornerstone in supporting children and families affected by domestic abuse in Southend for many years. Funded by Southend City Council for our Fledglings Child and Family Service we

SAFE STEPS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

Achievements and performance (continued)

have always worked on the basis that children are not just passive witnesses when exposed to domestic abuse, they are direct victims. Our recovery programmes offer a lifeline to those in need of support and intervention. They are designed to provide comprehensive assistance to children, young people and non-abusing parents, facilitating recovery and resilience through tailored support strategies. Last year we worked directly with 225 children, many in our recovery programme, some were supported 1-1 within their school settings and some by our specialist children's counselling service. 95% of the children we worked with said they knew domestic abuse was happening to their parent, with 90% of the children telling us they had directly witnessed it happening. Our Together We Can and Together We Thrive programmes focus on working with the non-abusing parent to recover and strengthen family dynamics.

'I had fun, but it really helped me, I learnt the numbers to ring in an emergency. I learnt it's ok to get upset or feel angry or frustrated that all feelings are ok. I learnt to never change yourself for others. I had fun and I learnt to be brave [referencing showing keyworker a dance solo]. I got a present and a certificate and I am proud of myself.' A Child

70% of the families we worked with completed their programme of support, underscoring the effectiveness of our interventions. 85% of children attending our programmes said they knew more about how to keep themselves safe.

'Before I did not know how to respond to my son, I would shut him down because I was overwhelmed. Now I am calming my emotions and listening to his emotions. Before we go to bed we talk about how our day was and what we did.' A Parent

Break The Cycle is our specialist 13-19 team focused on helping young people identify and recover from abusive and unhealthy relationships, this service includes awareness sessions in schools and community settings, along with professional training on teen relationship abuse. Their holistic approach aims to empower young people by providing them with the tools needed to foster healthy relationships, both in their personal lives and with their families. The team's proactive approach not only addresses immediate safety needs but also promotes long-term stability through education, empowerment and community integration. 77 young people were directly supported this year, overwhelmingly 74% were within the 16-20 age range. 84% of the young people worked with completed their programme of support with many assisted into supported accommodation and back into education. The team delivered workshops on Healthy Relationships to 4445 young people this year. They also attended community events in the community, university and colleges raising awareness of domestic abuse and where to get help to a further 4200 young people.

'I am going to university in a totally different town, I would not have been able to do this before accessing support from Break The Cycle and being able to learn coping strategies that I can take with me has made such a big difference in my life.'

The service was launched in 2017 following a grant from The National Lottery and funded again in 2020. This incredible level of funding came to an end in January 2024 and is currently being funded with a combination of funds from Southend City Council and our core grant while we await the outcome of the Pan Essex DA Commissioning tender.

Although our current contract with Southend City Council is set to conclude in March 2025, we are strategically positioned to continue our development and expand our services. The growing demand and our programme's proven effectiveness place us in a strong position for 2025-2030 commissioning.

SAFE ACCOMMODATION

At Safe Steps we have 7 bed spaces in our family refuge and access to a further 5 in a dispersed model. This year we housed 19 families and provided support to help them feel safe and recover from the trauma of abuse. In addition to continuous support sessions, the team delivered programmes of recovery for the residents and their children, as well as fun activities such as craft, picnics, days out, music sessions and gardening. These helped the residents develop new interests and learn new skills.

SAFE STEPS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

Achievements and performance (continued)

The average length of stay increased this year to 11 months from 4.5 months in 2022/23, this was due to the use of the dispersed accommodation as 'move on' while families awaited allocation by local authorities, rather than a move into temporary accommodation, meaning we were better able to support the transition into their own permanent homes.

Only one exit from refuge was not planned this year, all others completed their programme of support and were supported either to return to their own addresses or into a new home. For these residents there was 100% cessation of physical and sexual abuse (for those who had experienced these forms of abuse) and just one resident advised there were still some incidents of emotional and financial abuse ongoing for them upon their exit from our accommodation. Four residents would be required to have ongoing contact with their perpetrator for the purposes of court ordered child arrangements but all advised they felt more confident, safer and better able to ask for help if they needed it.

COMPASS HELPLINE

Our helpline is a trusted resource offering compassionate support to survivors, crucial guidance to professionals and essential advice to concerned friends and family. It not only serves as a gateway, but as a vital lifeline with our Helpline Advisors hearing an overwhelming sense of relief from survivors once conversations start. This year the Compass team experienced a further increase in contacts, 9475 in total. 7814 of these were referrals for support; an increase of 71% on the previous year. Referrals from Essex Police now account for 52% of all referrals into Compass. With the growing increase looking to become something that is going to remain, we worked with our Police partners to provide training and give them a dedicated platform to submit their referrals through.

In line with the data from Essex Police, of the 14 districts served by Compass, Southend accounted for the highest percentage of referrals, closely followed by Colchester and then Basildon.

2779 survivors agreed to receive ongoing support and were referred onto Safe Steps Community Services, into Next Chapter, Changing Pathways or to Thurrock Safeguarding.

39% of survivors we spoke to told us they had mental health needs, 10.5% had physical health needs, 3.1% said they had alcohol support needs, 3.2% had drug support needs, 3% had their own offending needs and 4% has No Recourse To Public Funds.

ESSEX SAFE START FUND

We were so pleased to be part of an exciting new pilot developing a model of support for those experiencing domestic abuse. The model offers flexible funding to aid an individual to either access safe accommodation and/or to maintain safe accommodation. It is low barrier funding, proof of income or proof of need is not required, just a rationale presented by an approved DA Practitioner that the funding will increase that individual's safety. This pilot began halfway through this financial year and we are hopeful we will be able to retain it in the re-commissioning of pan-Essex DA services 2025-2030. This year as Essex County Council, Southend City Council and Thurrock Council invested money into the pilot, we have invested a huge amount of time and resource into the development of a referral platform, training, processes and procedures. This year we have supported 313 individuals affected by domestic abuse with often simple, but often out of reach remedies like emergency travel, emergency overnight accommodation, replacement phones, home security measures, the costs attached to protective court orders plus many more examples.

'The difference this has made is just unbelievable. I took an action at MARAC this morning to support a client in getting her locks changed and it was done and paid for by lunchtime'. An IDVA

SAFE STEPS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

Achievements and performance (continued)

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 charity's achievements is provided in the Trustees report.

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.

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 expenditure plus £20k for cancelled contracts to cover expected costs in the event of having to close the charity.

The Trustees are aware that as at 30 September 2024 this policy was not met, however as at the time of signing this report the reserve policy requirement is met.

SAFE STEPS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

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 strengthen our pan-Essex partnerships and look to formalise our EViE (Ending Violence in Essex) Partnership; a collaboration of DA Partners that includes Safe Steps, Next Chapter and Changing Pathways working together, at all levels, to ensure those affected by domestic abuse in Essex receive the best response possible.

We will be readying ourselves for the new commissioning landscape, ensuring Safe Steps meet all requirements in the Pan Essex DA Commissioning Collaborative contract.

With our EViE partners we will be expanding our community services to additionally support those in Castle Point and Rochford, this will include our adult services, recovery and children's services. We will look to develop our safe accommodation service, we will do this by horizon scanning for suitable properties and working with partners and local authority to meet the growing need for crisis services.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

Structure, governance and management

a. Governing document

The charity operates under a governing document, a deed of trust and is constituted as a Charitable Incorporated Organisation (CIO).

b. Recruitment and appointment of Trustees

As set out in the Constitution, The Chair of Trustees is nominated by their 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. The Chief Executive appoints appropriate staff to ensure services and projects are delivered to a high standard.

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 to perform their role diligently. Trustees attend two working days each year and complete Safeguarding training and Safeguarding In Practice training.

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 Children's 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; Southend Association of Voluntary Services, HARP, A Better Start Southend and British Red Cross amongst many others who assist us in providing the best possible outcome for clients.

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 risk to the Charity currently is;

Reserves: The Board have agreed that increasing the reserves held by Safe Steps is a priority.

SAFE STEPS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

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.

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.

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: 18 June 2025

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 2024 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 2024 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.

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.

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

23 June 2025

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 2024

| | Note | Restricted funds 2024 £ | Unrestricted funds 2024 £ | Total funds 2024 £ | Total funds 2023 £ |
|------------------------------------|------|----------------------------------|------------------------------------|-----------------------------|-----------------------------|
| Income from: | | | | | |
| Donations and legacies | 3 | 1,198 | 9,212 | 10,410 | 14,282 |
| Charitable activities | 4 | 1,386,249 | 73,437 | 1,459,686 | 1,057,704 |
| Other trading activities | 5 | - | 4,238 | 4,238 | 728 |
| Investments | 6 | 23 | 7,866 | 7,889 | 2,287 |
| Other income | 7 | - | 240 | 240 | 180 |
| Total income | | 1,387,470 | 94,993 | 1,482,463 | 1,075,181 |
| Expenditure on: | | | | | |
| Charitable activities | 8 | 1,310,119 | 111,935 | 1,422,054 | 982,775 |
| Total expenditure | | 1,310,119 | 111,935 | 1,422,054 | 982,775 |
| Net income/(expenditure) | | 77,351 | (16,942) | 60,409 | 92,406 |
| Transfers between funds | 16 | (10,782) | 10,782 | - | - |
| Net movement in funds | | 66,569 | (6,160) | 60,409 | 92,406 |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 519,124 | 85,538 | 604,662 | 512,256 |
| Net movement in funds | | 66,569 | (6,160) | 60,409 | 92,406 |
| Total funds carried forward | | 585,693 | 79,378 | 665,071 | 604,662 |

SAFE STEPS

BALANCE SHEET FOR THE YEAR ENDED 30 SEPTEMBER 2024

| | Note | 2024 £ | 2023 £ |
|--|------|----------------|----------------|
| Fixed assets | | | |
| Tangible assets | 13 | 24,909 | 18,033 |
| | | <u>24,909</u> | <u>18,033</u> |
| Current assets | | | |
| Debtors | 14 | 200,767 | 168,099 |
| Cash at bank and in hand | | 525,240 | 479,859 |
| | | <u>726,007</u> | <u>647,958</u> |
| Creditors: amounts falling due within one year | 15 | (85,845) | (61,329) |
| | | <u>640,162</u> | <u>586,629</u> |
| Net current assets | | | |
| | | <u>640,162</u> | <u>586,629</u> |
| Total assets less current liabilities | | <u>665,071</u> | <u>604,662</u> |
| Total net assets | | <u>665,071</u> | <u>604,662</u> |
| Charity funds | | | |
| Restricted funds | 16 | 585,693 | 519,124 |
| Unrestricted funds | 16 | 79,378 | 85,538 |
| | | <u>665,071</u> | <u>604,662</u> |
| Total funds | | <u>665,071</u> | <u>604,662</u> |

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

L Dye
Chairperson

Date: 18 June 2025

SAFE STEPS

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 SEPTEMBER 2024

| | 2024 £ | 2023 £ |
|---|-----------|-----------|
| Cash flows from operating activities | | |
| Net cash used in operating activities | 60,882 | 129,286 |
| Cash flows from investing activities | | |
| Purchase of tangible fixed assets | (15,501) | (8,327) |
| Net cash used in investing activities | (15,501) | (8,327) |
| Change in cash and cash equivalents in the year | 45,381 | 120,959 |
| Cash and cash equivalents at the beginning of the year | 479,859 | 358,900 |
| Cash and cash equivalents at the end of the year | 525,240 | 479,859 |

SAFE STEPS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

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 2024**

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 2024

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 2024 £ | Unrestricted funds 2024 £ | Total funds 2024 £ |
|-----------|--|--|---------------------------------------|
| Donations | 1,198 | 8,957 | 10,155 |
| Gift aid | - | 255 | 255 |
| | <hr/> 1,198 <hr/> | <hr/> 9,212 <hr/> | <hr/> 10,410 <hr/> |
| | <i>Restricted funds 2023 £</i> | <i>Unrestricted funds 2023 £</i> | <i>Total funds 2023 £</i> |
| Donations | 500 | 13,074 | 13,574 |
| Gift aid | - | 708 | 708 |
| | <hr/> 500 <hr/> | <hr/> 13,782 <hr/> | <hr/> 14,282 <hr/> |

SAFE STEPS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

4. Income from charitable activities

| | Restricted funds 2024 £ | Unrestricted funds 2024 £ | Total funds 2024 £ |
|----------------------|--|--|---------------------------------------|
| Grants | 528,896 | 72,937 | 601,833 |
| Commissioning income | 857,353 | - | 857,353 |
| Training fees | - | 500 | 500 |
| | <u>1,386,249</u> | <u>73,437</u> | <u>1,459,686</u> |

| | <i>Restricted funds 2023 £</i> | <i>Unrestricted funds 2023 £</i> | <i>Total funds 2023 £</i> |
|----------------------|--|--|---------------------------------------|
| 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> |

5. Income from other trading activities

Income from fundraising events

| | Unrestricted funds 2024 £ | Total funds 2024 £ |
|-------------|--|---------------------------------------|
| Fundraising | <u>4,238</u> | <u>4,238</u> |

| | <i>Restricted funds 2023 £</i> | <i>Unrestricted funds 2023 £</i> | <i>Total funds 2023 £</i> |
|-------------|--|--|---------------------------------------|
| Fundraising | <u>548</u> | <u>180</u> | <u>728</u> |

SAFE STEPS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

6. Investment income

| | Restricted funds 2024 £ | Unrestricted funds 2024 £ | Total funds 2024 £ |
|---------------------|----------------------------------|------------------------------------|-----------------------------|
| Interest receivable | 23 | 7,866 | 7,889 |

| | <i>Unrestricted funds 2023 £</i> | <i>Total funds 2023 £</i> |
|---------------------|--|---------------------------------------|
| Interest receivable | 2,287 | 2,287 |

7. Other incoming resources

| | Unrestricted funds 2024 £ | Total funds 2024 £ |
|---------------|------------------------------------|-----------------------------|
| Rental income | 240 | 240 |

| | <i>Unrestricted funds 2023 £</i> | <i>Total funds 2023 £</i> |
|---------------|--|---------------------------------------|
| Rental income | 180 | 180 |

SAFE STEPS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

8. Analysis of expenditure on charitable activities

Summary by fund type

| | Restricted funds 2024 £ | Unrestricted funds 2024 £ | Total 2024 £ |
|----------------------------|--|--|-----------------------------|
| Community support services | 1,310,119 | 111,935 | 1,422,054 |

| | <i>Restricted funds 2023 £</i> | <i>Unrestricted funds 2023 £</i> | <i>Total 2023 £</i> |
|----------------------------|--|--|-----------------------------|
| Community support services | 902,434 | 80,341 | 982,775 |

9. Analysis of expenditure by activities

| | Activities undertaken directly 2024 £ | Support costs 2024 £ | Total funds 2024 £ |
|----------------------------|--|---|---------------------------------------|
| Community support services | 1,404,987 | 17,067 | 1,422,054 |

| | <i>Activities undertaken directly 2023 £</i> | <i>Support costs 2023 £</i> | <i>Total funds 2023 £</i> |
|----------------------------|--|---|---------------------------------------|
| Community support services | 965,266 | 17,509 | 982,775 |

SAFE STEPS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

9. Analysis of expenditure by activities (continued)

Analysis of direct costs

| | Community support services 2024 £ | Total funds 2024 £ |
|------------------------------------|---|-----------------------------|
| Staff costs | 1,151,124 | 1,151,124 |
| Rent and venue hire | 24,207 | 24,207 |
| Insurance | 4,236 | 4,236 |
| Light and heat | 4,304 | 4,304 |
| Telephone | 12,904 | 12,904 |
| Postage and stationery | 14,385 | 14,385 |
| Staff training and welfare | 29,772 | 29,772 |
| Travel and motor | 9,962 | 9,962 |
| Recruitment and redundancy | 5,446 | 5,446 |
| Project costs | 72,616 | 72,616 |
| Premises, water and security costs | 8,502 | 8,502 |
| Subscriptions | 1,279 | 1,279 |
| Repairs, renewals and cleaning | 833 | 833 |
| Sundries and refreshments | 7,691 | 7,691 |
| Legal and professional | 25,259 | 25,259 |
| IT and computer expenses | 32,467 | 32,467 |
| | 1,404,987 | 1,404,987 |
| | 1,404,987 | 1,404,987 |

SAFE STEPS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

9. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

| | <i>Community support services 2023 £</i> | <i>Total funds 2023 £</i> |
|------------------------------------|--|---------------------------------------|
| 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> |

Analysis of support costs

| | Community support services 2024 £ | Total funds 2024 £ |
|--------------------------|--|---------------------------------------|
| Bank and finance charges | 630 | 630 |
| Depreciation | 8,625 | 8,625 |
| Governance costs | 7,812 | 7,812 |
| | <u>17,067</u> | <u>17,067</u> |

SAFE STEPS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

9. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

| | <i>Community support services 2023 £</i> | <i>Total funds 2023 £</i> |
|--------------------------|--|---------------------------------------|
| 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> |

10. Auditors' remuneration

| | 2024 £ | 2023 £ |
|--|-------------------|-------------------|
| Fees payable to the Charity's auditor for the audit of the Charity's annual accounts | 6,732 | 6,540 |
| Fees payable to the Charity's auditor in respect of: Payroll services | 1,080 | 942 |

11. Staff costs

| | 2024 £ | 2023 £ |
|--|-------------------------|-------------------|
| Wages and salaries | 1,045,107 | 731,752 |
| Social security costs | 87,092 | 56,060 |
| Contribution to defined contribution pension schemes | 18,925 | 13,913 |
| | <u>1,151,124</u> | <u>801,725</u> |

SAFE STEPS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

11. Staff costs (continued)

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

| | 2024 No. | 2023 No. |
|------------------|-------------|-------------|
| Management | 2 | 2 |
| Administration | 2 | 2 |
| Service delivery | 34 | 27 |
| | <hr/> | <hr/> |
| | 38 | 31 |
| | <hr/> | <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 (2023 - £NIL).

During the year ended 30 September 2024, no Trustee expenses have been incurred (2023 - £NIL).

SAFE STEPS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

13. Tangible fixed assets

| | Fixtures and fittings £ | Office equipment £ | Total £ |
|--------------------------|-------------------------------|--------------------------|----------------------|
| Cost or valuation | | | |
| At 1 October 2023 | 2,902 | 35,088 | 37,990 |
| Additions | 479 | 15,022 | 15,501 |
| Disposals | - | (2,424) | (2,424) |
| At 30 September 2024 | <u>3,381</u> | <u>47,686</u> | <u>51,067</u> |
| Depreciation | | | |
| At 1 October 2023 | 1,418 | 18,539 | 19,957 |
| Charge for the year | 499 | 7,103 | 7,602 |
| On disposals | - | (1,401) | (1,401) |
| At 30 September 2024 | <u>1,917</u> | <u>24,241</u> | <u>26,158</u> |
| Net book value | | | |
| At 30 September 2024 | <u><u>1,464</u></u> | <u><u>23,445</u></u> | <u><u>24,909</u></u> |
| At 30 September 2023 | <u><u>1,484</u></u> | <u><u>16,549</u></u> | <u><u>18,033</u></u> |

14. Debtors

| | 2024 £ | 2023 £ |
|--------------------------------|-----------------------|-----------------------|
| Due within one year | | |
| Trade debtors | 189,255 | 157,557 |
| Other debtors | 254 | 272 |
| Prepayments and accrued income | 11,258 | 10,270 |
| | <u><u>200,767</u></u> | <u><u>168,099</u></u> |

SAFE STEPS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

15. Creditors: Amounts falling due within one year

| | 2024 £ | 2023 £ |
|------------------------------------|---------------|---------------|
| Trade creditors | 7,687 | 4,724 |
| Other taxation and social security | 22,346 | 15,487 |
| Other creditors | 3,911 | 2,703 |
| Accruals and deferred income | 51,901 | 38,415 |
| | <u>85,845</u> | <u>61,329</u> |

SAFE STEPS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

16. Statement of funds

Statement of funds - current year

| | Balance at 1 October 2023 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 30 September 2024 £ |
|---|--------------------------------------|------------------|--------------------|--------------------------|--|
| Unrestricted funds | | | | | |
| General Fund | 85,538 | 22,121 | (39,143) | 10,782 | 79,298 |
| A Better Start Southend - IDVA | - | 72,872 | (72,792) | - | 80 |
| | <u>85,538</u> | <u>94,993</u> | <u>(111,935)</u> | <u>10,782</u> | <u>79,378</u> |
| Restricted funds | | | | | |
| Ministry of Justice - Stalking | 2,500 | 27,900 | (10,100) | - | 20,300 |
| Essex County Council - Compass Project | 42,408 | 252,072 | (228,996) | (3,600) | 61,884 |
| Essex Community Foundation - Website | 824 | - | (824) | - | - |
| Southend City Council - Refuge | 226,302 | 255,078 | (198,535) | - | 282,845 |
| ECC IDVA Project | 15,720 | 152,910 | (140,965) | (2,675) | 24,990 |
| Essex Safe Start Fund | - | 173,681 | (100,648) | (907) | 72,126 |
| Ministry of Justice - Critical support | 16,000 | 32,000 | (42,477) | - | 5,523 |
| Active Essex | 970 | - | (611) | - | 359 |
| National Lottery Community Fund - Break the Cycle (2) | 25,502 | - | (25,502) | - | - |
| Ministry of Justice - Victim Support Grant | 37,051 | 111,304 | (124,641) | (1,814) | 21,900 |
| Ministry of Justice - IDVA | 19,280 | 153,414 | (153,347) | - | 19,347 |
| Essex County Council - DA Grant Housing | 3,071 | 35,587 | (35,079) | - | 3,579 |
| Various Youth and Childrens funds | 2,654 | - | (493) | - | 2,161 |
| Southend City Council - Housing | 122,584 | 179,500 | (232,974) | (1,786) | 67,324 |
| Other small restricted funds | 4,258 | 14,024 | (14,927) | - | 3,355 |
| | <u>519,124</u> | <u>1,387,470</u> | <u>(1,310,119)</u> | <u>(10,782)</u> | <u>585,693</u> |
| Total of funds | <u>604,662</u> | <u>1,482,463</u> | <u>(1,422,054)</u> | <u>-</u> | <u>665,071</u> |

SAFE STEPS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

16. Statement of funds (continued)

Statement of funds - prior year

| | <i>Balance at 1 October 2022 £</i> | <i>Income £</i> | <i>Expenditure £</i> | <i>Transfers in/out £</i> | <i>Balance at 30 September 2023 £</i> |
|---|--|---------------------|--------------------------|-----------------------------------|---|
| Unrestricted funds | | | | | |
| General Fund | 75,223 | 25,299 | (24,296) | 9,312 | 85,538 |
| A Better Start Southend - IDVA | - | 55,330 | (56,045) | 715 | - |
| | <u>75,223</u> | <u>80,629</u> | <u>(80,341)</u> | <u>10,027</u> | <u>85,538</u> |
| 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) | - | - |

SAFE STEPS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

16. Statement of funds (continued)

Statement of funds - prior year (continued)

| | <i>Balance at 1 October 2022 £</i> | <i>Income £</i> | <i>Expenditure £</i> | <i>Transfers in/out £</i> | <i>Balance at 30 September 2023 £</i> |
|---|--|---------------------|--------------------------|-----------------------------------|---|
| Southend Emergency Fund Client Vouchers | 369 | - | (369) | - | - |
| Other small restricted funds | 4,734 | 2,046 | (646) | (1,876) | 4,258 |
| | <u>437,033</u> | <u>994,552</u> | <u>(902,434)</u> | <u>(10,027)</u> | <u>519,124</u> |
| Total of funds | <u>512,256</u> | <u>1,075,181</u> | <u>(982,775)</u> | <u>-</u> | <u>604,662</u> |

17. Summary of funds

Summary of funds - current year

| | Balance at 1 October 2023 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 30 September 2024 £ |
|------------------|--|---------------------|--------------------------|-----------------------------------|---|
| General funds | 85,538 | 94,993 | (111,935) | 10,782 | 79,378 |
| Restricted funds | 519,124 | 1,387,470 | (1,310,119) | (10,782) | 585,693 |
| | <u>604,662</u> | <u>1,482,463</u> | <u>(1,422,054)</u> | <u>-</u> | <u>665,071</u> |

Summary of funds - prior year

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

SAFE STEPS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

18. Analysis of net assets between funds

Analysis of net assets between funds - current period

| | Restricted funds 2024 £ | Unrestricted funds 2024 £ | Total funds 2024 £ |
|-------------------------------|----------------------------------|------------------------------------|-----------------------------|
| Tangible fixed assets | - | 24,909 | 24,909 |
| Current assets | 585,693 | 140,314 | 726,007 |
| Creditors due within one year | - | (85,845) | (85,845) |
| Total | 585,693 | 79,378 | 665,071 |

Analysis of net assets between funds - prior period

| | <i>Restricted funds 2023 £</i> | <i>Unrestricted funds 2023 £</i> | <i>Total funds 2023 £</i> |
|-------------------------------|--|--|---------------------------------------|
| 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 |

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

| | 2024 £ | 2023 £ |
|--|-----------------|-----------|
| Net income for the period (as per Statement of Financial Activities) | 60,409 | 92,406 |
| Adjustments for: | | |
| Depreciation charges | 8,625 | 9,487 |
| Decrease/(increase) in debtors | (32,668) | 17,840 |
| Increase in creditors | 24,516 | 9,553 |
| Net cash provided by operating activities | 60,882 | 129,286 |

SAFE STEPS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

20. Analysis of cash and cash equivalents

| | 2024 £ | 2023 £ |
|--|----------------|----------------|
| Cash in hand | 525,240 | 479,859 |
| Total cash and cash equivalents | 525,240 | 479,859 |

21. Analysis of changes in net debt

| | At 1 October 2023 £ | Cash flows £ | At 30 September 2024 £ |
|--------------------------|------------------------------|-----------------|---------------------------------|
| Cash at bank and in hand | 479,859 | 45,381 | 525,240 |

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 £18,925 (2023 - £13,913). Contributions of £3,911 (2023 - £2,703) 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 2024.

During the year key management personnel received remuneration of £57,013 (2023 - £52,364).