

REGISTERED CHARITY NUMBER: 1178308

**Report of the Trustees and
Financial Statements
for the Year Ended 31 March 2023
for
STARS
Sexual Trauma and Recovery Services -
Dorset Rape Crisis**

**Ward Goodman Audit Services Ltd
4 Cedar Park
Ferndown Industrial Estate
Winborne
Dorset
BH21 7SF**

STARS
Sexual Trauma and Recovery Services -
Dorset Rape Crisis

Contents of the Financial Statements
for the Year Ended 31 March 2023

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STARS
Sexual Trauma and Recovery Services -
Dorset Rape Crisis

Report of the Trustees
for the Year Ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 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 Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are for the public benefit generally and in particular, but not exclusively, in the area of Dorset:

1. To relieve the trauma, whether psychological, emotional or physical of persons and their families who have experienced or otherwise suffered as a result of rape, other sexual assault, sexual/domestic abuse or sexual exploitation of any kind by providing support, help or assistance of any kind; and
2. To advance the education of the public in the subject of rape, sexual/domestic abuse or sexual exploitation and/or its psychological and social impact on women, men and children by such means as the trustees deem fit.

Our aim is to provide survivors and those close to them, with the necessary specialist support to assist the survivor to regain a measure of control over their lives, as and when they are able to do so.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake and for the public benefit. The activities undertaken for the public benefit include: a confidential telephone support line; Live Chat facility via our website; consent activities to local schools, colleges and universities; groups for clients; training provider and raising awareness in the public. Direct support is also provided to survivors through the Charity's: Adult Independent Sexual Violence Advisor (ISVA) service; Children and Young People (CYP) ISVA service; short-term counselling programme; pre-trial counselling and long-term counselling for adults and children. All of the services continued online when necessary following Covid restrictions where necessary with a gradual return to face to face activities when permitted. The Trustees met at least monthly throughout the year.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Volunteers

Our volunteers remain central to our service delivery and we are delighted to offer a number of different volunteering roles including placement counsellor, support-line listener, events, admin and engagement. Their support compliments the work of the paid staff team and it increases the diversity within our organisation with different ages, genders, nationalities and faiths coming together to support our beneficiaries. During 2022-2023 there were on average of 88 active volunteers.

New volunteers receive an in-depth induction and those supporting clients receive clinical supervision.

In February 2023 we held an evening celebration event bringing together trustees, staff and volunteers to reflect on the 5 years since 2018 when the CIO was registered. It was a special moment to celebrate our journey and development during that time, reflect on what we had learned from the challenges and look forward to the next 5 years.

STARS
Sexual Trauma and Recovery Services –
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Report of the Trustees
for the Year Ended 31 March 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

It has been another exciting but challenging year for STARS Dorset as the charity emerges from the pandemic. We have seen sustained growth in demand for our specialist frontline services supporting those who have been impacted or affected by sexual violence.

Our Adult ISVA service continued to see an increase in referrals, and we noticed a sharp increase in the number of cases being tried at Crown Court. This has meant our ISVA team has been out attending court to support clients in all the major courts in the Wessex area, including Portsmouth, Southampton, Salisbury, Winchester as well as Bournemouth. We continue to participate in Section 28 hearings that have been rolled out across the UK following a successful pilot of which our ISVA team were involved at Bournemouth Crown Court. We have continued to be involved with the RASSO Improvement Plan with CPS Wessex and the Tri Force Action Plan. This has enabled us to develop a better partnership with services in Wiltshire and Hampshire and to learn from one another and share good practice. The team have been actively involved in Operation Soteria, a nationwide project to improve outcomes for victims of sexual assault through the Criminal Justice Service.

Our Children and Young People's Service has continued to develop and is looking to become a more integrated service with the ISVAs and counsellors working together as one team. The Adult Counselling Service launched its Domestic Abuse (Intimate Partner Violence) Counselling Service, for those clients who have experienced sexual assault or sexual violence in an intimate partnership. This is our first major funding with the National Lottery, and we employ a team of sessional counsellors to deliver this project. We also won funding to continue our Male Counselling Project and were also able to deliver Psychoeducation Groups to male clients in the evenings and workshops to enhance the support available to male survivors.

We trained a new cohort of Clinical Placement Counsellors who came for a two-year volunteering period following a clinical induction training which is endorsed through CPCAB. We always enjoy welcoming our new placement counsellors to the team and are excited to see their professional development during their time at STARS Dorset. They focus on our longer-term service which offers 24 weeks of specialised trauma counselling.

There have been changes to the staff structure which were to be expected following normal attrition. We have seen the new management organisation structure begin to embed and after a review it became clear that a more senior level of leadership was required to ensure the stability and sustainability of all frontline services including the development of our preventative work. Successful recruitment of an Operations Director / Deputy CEO took place in December 2022 with the new Director starting in early 2023.

Volunteers remain an important and integral part of the team at STARS Dorset, and we thank all those who have chosen to volunteer with STARS Dorset in the year or have continued to support our work through their volunteering. We could not deliver our frontline services without those helping in so many different roles. Our Supportline team has continued to offer a listening service to those needing additional support and it is covered for two hours a day Monday to Friday. We have regular clients who benefit from knowing this support is available and the team also offer support to those who may be struggling whilst on our waiting list or between their counselling appointments. The launch of the National Rape Crisis 24-hour telephone supportline has seen a decline in the number of calls to our own telephone supportline and we are currently looking at ways to continue to invest in this team to enable it to continue to meet the needs of those in Dorset.

Legal changes, after consultation with the membership, saw the change from an Association Model CIO to a Foundation Model CIO take place in the reporting year. This enabled us to host our first Annual Celebration Event for all involved at STARS Dorset and this was a great success in February 2023 when we looked back at our journey so far and started to look forward to the development and continued sustainability of our frontline services. We have invested in and developed the staff team to ensure we meet our financial and legal obligations as a growing charity and with the income levels moving through the threshold for audit. An experienced Finance Officer and an additional Finance Assistant have ensured we continue with robust financial controls and careful management of the charity funds.

**STARS
Sexual Trauma and Recovery Services -
Dorset Rape Crisis**

**Report of the Trustees
for the Year Ended 31 March 2023**

Our partnership work has continued throughout the year, and we have introduced monthly partner meetings where we invite other services both local, regional and some national to come and share with our team about their work and how we can refer or signpost our clients to these other support services.

Following the successful procurement of a new seven-year NHS contract to deliver therapy to victims of sexual assault in Dorset we held a number of professional events in Dorset to enable those who refer to our services to understand the changes we have made to our referral process and also the services we offer. We hope this will help other professionals understand the different services we can offer and manage expectations when referring to STARS Dorset. The development of an online referral process via our website linking directly and securely to our client CRM was a major project in the year and as with all IT projects, there were some initial teething problems with the new process however it has become an integral part of our working processes and we have reduced to almost zero the number of paper referrals being received, either through the post or via email. The investment in this technology and utilising both our website and client CRM in more efficient ways of working has reduced the significant administrative task. We continue to look to develop new ways of working to ensure efficiency and value for money for our funders and commissioners in the ways of working.

FINANCIAL REVIEW

Financial position

The Charity has received income of £1,148,540 (2022: £954,145) for the period from 1 April 2022 to 31 March 2023. The Charity expenditure of £1,013,812 (2022: £864,066) which gives a surplus for the year of £134,728 (2022: £90,079).

At 31 March 2023 the Charity had total funds of £549,307 (2022: £414,579), of this £92,600 is restricted funds (2022: £39,289) that are due to be spent in the next financial year.

The Charity ended the financial year in a strong position.

Reserves policy

The reserves are maintained at a level which ensures that core activities could continue during a period of unforeseen difficulties. The trustees aim to have a minimum reserve amounting to three months' running costs for the organisation as a whole. In the event of reserves dipping below this amount, the organisation will aim to restore the reserves at the first possible opportunity.

The charitable company has free reserves of £437,736 as at 31 March 2023 (2022: £344,190). The trustees consider this level of reserves to be sufficient to deliver charitable objectives for the next twelve months. Free reserves are calculated by deducting fixed assets from the unrestricted funds held at the year end.

FUTURE PLANS

As the funding landscape is set to become more challenging in the future, we will need to continue to focus on greater diversification of income streams.

To help us achieve our aim of changing societal attitudes we will need to build capacity and identify funding to invest in the prevention and awareness raising activities of the charity.

There will be a need to drive greater efficiencies in the ways that we work and therefore we will need to develop a strategy for digital transformation to ensure that we are using digital platforms to enhance the support given to the beneficiaries and create smarter ways of working on key administrative tasks. This will also include ways to ensure the voice of our Volunteers is heard and captured as well as engagement with our beneficiaries to help shape future service development and delivery.

STARS
Sexual Trauma and Recovery Services -
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Report of the Trustees
for the Year Ended 31 March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its constitution and constitutes a Charitable Incorporated Organisation.

The Charity employs a CEO who works under the authority of the Trustees. During the year the CEO's team were restructured and a Senior Management Team put in place to support the CEO in delivering the Charity's objectives.

Recruitment and appointment of new trustees

Due to the changes of model from Association to Foundation in the reporting year, the Board now appoint new Trustees. Vacancies are advertised locally, regionally and nationally using different networks and recruitment platforms to ensure a wide reach to attract the right skills and experience the Board have identified.

Induction and training of new trustees

All Trustees must attend the STARS in-house induction course and are provided with all essential documents including those which brief them on their legal obligations under charity law

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. A risk register is maintained and assessed regularly. Risk is also managed and overseen at each meeting of Trustees. The Finance, Risk and Audit sub-committee met monthly to consider the risks the charity was exposed to.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1178308

Principal address

Stanley House
3 Fleets Lane
Poole
Dorset
BH15 3AJ

Trustees

Mrs V Heeley
Mrs T Evans
Mrs J Cordner
Dr P Arabaci Hills
A Hancox
Mrs A Mantzouratou

CEO

Helen Stevens

Auditors

Ward Goodman Audit Services Ltd
4 Cedar Park
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF

STARS
Sexual Trauma and Recovery Services -
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Report of the Trustees
for the Year Ended 31 March 2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees 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 and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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 trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on11/12/23..... and signed on its behalf by:


.....
Mrs J Cordner - Trustee

Report of the Independent Auditors to the Trustees of STARS

Opinion

We have audited the financial statements of STARS (the 'charity') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 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 UK, including the FRC'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.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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.

In connection with our audit of the financial statements, 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 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 Report of the Trustees 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.

Report of the Independent Auditors to the Trustees of STARS

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, 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.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors 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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

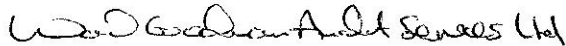
- o We obtained an understanding of the legal and regulatory frameworks applicable to the charity and the sector in which they operate.
- o We obtained an understanding of how the charity is complying with those legal and regulatory frameworks by making enquires of management and Trustees.
- o We assessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the engagement team included:
 - 1. Identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud.
 - 2. Understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process.
 - 3. Challenging assumptions and judgments made by management in its accounting estimates, in particular in relation to income recognition and cut off.
 - 4. Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations; and
 - 5. Assessing the extent of compliance with the relevant law and regulations.

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 Report of the Independent Auditors.

**Report of the Independent Auditors to the Trustees of
STARS**

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 the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Ward Goodman Audit Services Ltd
4 Cedar Park
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF

Date: ...22 December 2023...

STARS
Sexual Trauma and Recovery Services -
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Statement of Financial Activities
for the Year Ended 31 March 2023

| | Notes | Unrestricted funds £ | Restricted funds £ | 2023 Total funds £ | 2022 Total funds £ |
|------------------------------------|-------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | 3 | 641,281 | 494,103 | 1,135,384 | 928,009 |
| Other trading activities | 4 | 11,730 | - | 11,730 | 25,682 |
| Investment income | 5 | 1,426 | - | 1,426 | 454 |
| Total | | <u>654,437</u> | <u>494,103</u> | <u>1,148,540</u> | <u>954,145</u> |
| EXPENDITURE ON | | | | | |
| Raising funds | 6 | 1,496 | - | 1,496 | 4,177 |
| Charitable activities | 7 | | | | |
| Charitable Activity | | 579,822 | 432,494 | 1,012,316 | 859,889 |
| Total | | <u>581,318</u> | <u>432,494</u> | <u>1,013,812</u> | <u>864,066</u> |
| NET INCOME | | 73,119 | 61,609 | 134,728 | 90,079 |
| Transfers between funds | 17 | 8,298 | (8,298) | - | - |
| Net movement in funds | | <u>81,417</u> | <u>53,311</u> | <u>134,728</u> | <u>90,079</u> |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 375,290 | 39,289 | 414,579 | 324,500 |
| TOTAL FUNDS CARRIED FORWARD | | <u>456,707</u> | <u>92,600</u> | <u>549,307</u> | <u>414,579</u> |

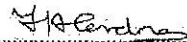
The notes form part of these financial statements

STARS
Sexual Trauma and Recovery Services -
Dorset Rape Crisis

Balance Sheet
31 March 2023

| | Notes | Unrestricted funds £ | Restricted funds £ | 2023 Total funds £ | 2022 Total funds £ |
|--|-------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 13 | 18,971 | - | 18,971 | 31,100 |
| CURRENT ASSETS | | | | | |
| Debtors | 14 | 116,504 | - | 116,504 | 192,446 |
| Cash at bank and in hand | | 398,339 | 92,600 | 490,939 | 310,684 |
| | | <u>514,843</u> | <u>92,600</u> | <u>607,443</u> | <u>503,130</u> |
| CREDITORS | | | | | |
| Amounts falling due within one year | 15 | (77,107) | - | (77,107) | (119,651) |
| NET CURRENT ASSETS | | <u>437,736</u> | <u>92,600</u> | <u>530,336</u> | <u>383,479</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>456,707</u> | <u>92,600</u> | <u>549,307</u> | <u>414,579</u> |
| NET ASSETS | | <u>456,707</u> | <u>92,600</u> | <u>549,307</u> | <u>414,579</u> |
| FUNDS | 17 | | | | |
| Unrestricted funds | | | | 456,707 | 375,290 |
| Restricted funds | | | | 92,600 | 39,289 |
| TOTAL FUNDS | | | | <u>549,307</u> | <u>414,579</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 11/12/23 and were signed on its behalf by:


 J Cordner - Trustee

The notes form part of these financial statements

STARS
Sexual Trauma and Recovery Services -
Dorset Rape Crisis

Cash Flow Statement
for the Year Ended 31 March 2023

| | Notes | 2023 £ | 2022 £ |
|---|-------|-----------------------|-----------------------|
| Cash flows from operating activities | | | |
| Cash generated from operations | 1 | 188,927 | 151,177 |
| Net cash provided by operating activities | | <u>188,927</u> | <u>151,177</u> |
| Cash flows from investing activities | | | |
| Purchase of tangible fixed assets | | (10,098) | (8,267) |
| Interest received | | 1,426 | 454 |
| Net cash used in investing activities | | <u>(8,672)</u> | <u>(7,813)</u> |
| Change in cash and cash equivalents in the reporting period | | <u>180,255</u> | <u>143,364</u> |
| Cash and cash equivalents at the beginning of the reporting period | | <u>310,684</u> | <u>167,320</u> |
| Cash and cash equivalents at the end of the reporting period | | <u><u>490,939</u></u> | <u><u>310,684</u></u> |

The notes form part of these financial statements

STARS
Sexual Trauma and Recovery Services -
Dorset Rape Crisis

Notes to the Cash Flow Statement
for the Year Ended 31 March 2023

| | | | |
|--|----------------|----------------|----------------|
| 1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES | | | |
| | 2023 | 2022 | |
| | £ | £ | |
| Net income for the reporting period (as per the Statement of Financial Activities) | 134,728 | 90,079 | |
| Adjustments for: | | | |
| Depreciation charges | 22,227 | 20,222 | |
| Loss on disposal of fixed assets | - | 4,388 | |
| Interest received | (1,426) | (454) | |
| Decrease/(increase) in debtors | 75,942 | (40,971) | |
| (Decrease)/increase in creditors | (42,544) | 77,913 | |
| Net cash provided by operations | <u>188,927</u> | <u>151,177</u> | |
| 2. ANALYSIS OF CHANGES IN NET FUNDS | | | |
| | At 1.4.22 | Cash flow | At 31.3.23 |
| | £ | £ | £ |
| Net cash | | | |
| Cash at bank and in hand | 310,684 | 180,255 | 490,939 |
| | <u>310,684</u> | <u>180,255</u> | <u>490,939</u> |
| Total | <u>310,684</u> | <u>180,255</u> | <u>490,939</u> |

The notes form part of these financial statements

STARS
Sexual Trauma and Recovery Services -
Dorset Rape Crisis

Notes to the Financial Statements
for the Year Ended 31 March 2023

1. LEGAL FORM

STARS is a charitable incorporated organisation (CIO) for the public benefit and registered with the Charity Commission in England and Wales. The registered office is noted on page 3.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Critical accounting judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

No significant judgements have had to be made in preparing these financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Where services are donated, these are recognised in the financial statements as income at the cost value the charity would have incurred if the services were paid for.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

| | |
|-----------------------|--------------------------------------|
| Fixtures and fittings | - over the useful life of the asset. |
| Computer equipment | - over the useful life of the asset. |

The useful life of assets included in these financial statements range from three to five years and are depreciated on a straight line basis.

The cost of acquiring fixed assets is charged to the SOFA in the year of acquisition if the cost is less £1,000 or the useful economic life is less than three years.

Taxation

The charity is exempt from tax on its charitable activities.

STARS
Sexual Trauma and Recovery Services -
Dorset Rape Crisis

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

2. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors & creditors

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs.

Basic financial liabilities, including trade and other payables are initially recognised at transaction price.

3. DONATIONS AND LEGACIES

| | 2023 | 2022 |
|-------------------|------------------|----------------|
| | £ | £ |
| Donations | 30,442 | 17,333 |
| Gift aid | 5,260 | - |
| Grants | 500,756 | 473,535 |
| Contracted Income | 598,926 | 437,141 |
| | <u>1,135,384</u> | <u>928,009</u> |

The charity reimburse staff and volunteers for expenses incurred while performing charitable work. Included in donations in the year is £23 (2022: £400) in unclaimed volunteer expenses donated to the charity.

STARS
Sexual Trauma and Recovery Services -
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Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

3. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

| | 2023 | 2022 |
|--------------------------------------|----------------|----------------|
| | £ | £ |
| Dorset Police and Crime Commissioner | 73,721 | 147,461 |
| BBC Children in Need | 47,236 | 45,622 |
| Lloyds | - | 25,000 |
| Ministry of Justice | 242,455 | 185,802 |
| Louis Ross | 2,500 | - |
| Dorchester Town Council | 250 | - |
| National Lottery | 90,568 | - |
| Safer Streets Project | - | 8,950 |
| Leeds Building Foundation | - | 1,000 |
| Mens Rape Support Project | - | 18,050 |
| TVT Wellbeing Grant | - | 10,000 |
| Postcode Local Trust | - | 18,150 |
| Alice Ellen Cooper Dean Foundation | - | 10,000 |
| Dorset Council - EDI Reference Group | - | 3,500 |
| Dorset Council - VCSE | 40,124 | - |
| Dorset Community Foundation | 3,902 | - |
| | <u>500,756</u> | <u>473,535</u> |

4. OTHER TRADING ACTIVITIES

| | 2023 | 2022 |
|--------------------|---------------|---------------|
| | £ | £ |
| Fundraising events | 1,927 | 13,554 |
| Training Income | 9,683 | 12,112 |
| Other Income | 120 | 16 |
| | <u>11,730</u> | <u>25,682</u> |

5. INVESTMENT INCOME

| | 2023 | 2022 |
|---------------------|--------------|------------|
| | £ | £ |
| Interest receivable | <u>1,426</u> | <u>454</u> |

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Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

6. RAISING FUNDS

Raising donations and legacies

| | 2023 | 2022 |
|-------------|--------------|--------------|
| | £ | £ |
| Fundraising | 1,496 | 4,177 |
| | <u>1,496</u> | <u>4,177</u> |

7. CHARITABLE ACTIVITIES COSTS

| | Direct Costs £ | Support costs (see note 8) £ | Totals £ |
|---------------------|----------------------|---------------------------------------|------------------|
| Charitable Activity | 1,003,817 | 8,499 | 1,012,316 |
| | <u>1,003,817</u> | <u>8,499</u> | <u>1,012,316</u> |

8. SUPPORT COSTS

| | Finance £ | Governance costs £ | Totals £ |
|---------------------|--------------|--------------------------|--------------|
| Charitable Activity | 262 | 8,237 | 8,499 |
| | <u>262</u> | <u>8,237</u> | <u>8,499</u> |

9. AUDITORS' REMUNERATION

| | 2023 | 2022 |
|--|--------------|--------------|
| | £ | £ |
| Fees payable to the charity's auditors for the audit of the charity's financial statements | 7,530 | 7,350 |
| | <u>7,530</u> | <u>7,350</u> |

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

| | 2023 | 2022 |
|--------------------|-----------|------------|
| | £ | £ |
| Trustees' expenses | 25 | 229 |
| | <u>25</u> | <u>229</u> |

One trustee was paid expenses totalling £25 (2022: two trustees totalling £229) within the year ended 31 March 2023 for travel expenses.

STARS
Sexual Trauma and Recovery Services -
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Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

11. STAFF COSTS

| | 2023 | 2022 |
|-----------------------|----------------|----------------|
| | £ | £ |
| Wages and salaries | 671,273 | 561,546 |
| Social security costs | 50,459 | 35,783 |
| Other pension costs | 17,301 | 13,979 |
| | <u>739,033</u> | <u>611,308</u> |

The average monthly number of employees during the year was as follows:

| | 2023 | 2022 |
|------------|-----------|-----------|
| | 36 | 32 |
| Head count | <u>36</u> | <u>32</u> |

In the year, one employee (2022: none) received emoluments of £60,000 and this fell within the band of £60,000 to £70,000.

Key Management remuneration totalled £74,193 for the year ended 31 March 2023 (2022:£58,930).

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted funds £ | Restricted funds £ | Total funds £ |
|-----------------------------------|----------------------------|--------------------------|---------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | 461,038 | 466,971 | 928,009 |
| Other trading activities | 25,682 | - | 25,682 |
| Investment income | 454 | - | 454 |
| Total | <u>487,174</u> | <u>466,971</u> | <u>954,145</u> |
| EXPENDITURE ON | | | |
| Raising funds | 4,177 | - | 4,177 |
| Charitable activities | | | |
| Charitable Activity | 336,593 | 523,296 | 859,889 |
| Total | <u>340,770</u> | <u>523,296</u> | <u>864,066</u> |
| NET INCOME/(EXPENDITURE) | 146,404 | (56,325) | 90,079 |
| Transfers between funds | 4,972 | (4,972) | - |
| Net movement in funds | 151,376 | (61,297) | 90,079 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | 223,914 | 100,586 | 324,500 |

STARS
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Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

| 12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued | | | |
|---|----------------------------------|----------------------------|---------------------|
| | Unrestricted funds £ | Restricted funds £ | Total funds £ |
| TOTAL FUNDS CARRIED FORWARD | <u>375,290</u> | <u>39,289</u> | <u>414,579</u> |
| 13. TANGIBLE FIXED ASSETS | | | |
| | Fixtures and fittings £ | Computer equipment £ | Totals £ |
| COST | | | |
| At 1 April 2022 | 41,661 | 44,175 | 85,836 |
| Additions | 8,298 | 1,800 | 10,098 |
| At 31 March 2023 | <u>49,959</u> | <u>45,975</u> | <u>95,934</u> |
| DEPRECIATION | | | |
| At 1 April 2022 | 25,282 | 29,454 | 54,736 |
| Charge for year | 8,319 | 13,908 | 22,227 |
| At 31 March 2023 | <u>33,601</u> | <u>43,362</u> | <u>76,963</u> |
| NET BOOK VALUE | | | |
| At 31 March 2023 | <u>16,358</u> | <u>2,613</u> | <u>18,971</u> |
| At 31 March 2022 | <u>16,379</u> | <u>14,721</u> | <u>31,100</u> |
| 14. DEBTORS | | | |
| | 2023 £ | 2022 £ | |
| Amounts falling due within one year: | | | |
| Trade debtors | 83,887 | 156,344 | |
| Other debtors | - | 6,936 | |
| Prepayments | 25,742 | 22,291 | |
| | <u>109,629</u> | <u>185,571</u> | |
| Amounts falling due after more than one year: | | | |
| Other debtors | 6,875 | 6,875 | |
| | <u>6,875</u> | <u>6,875</u> | |
| Aggregate amounts | <u>116,504</u> | <u>192,446</u> | |

STARS
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Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2023 | 2022 |
|---------------------------------|---------------|----------------|
| | £ | £ |
| Trade creditors | 43,552 | 14,264 |
| Social security and other taxes | 23,958 | 11,487 |
| Other creditors | 152 | 362 |
| Accruals and deferred income | 9,445 | 93,538 |
| | <u>77,107</u> | <u>119,651</u> |

Income is deferred where income is received in advance relating to service delivery in future periods. Included in deferred income is £nil (2022: £80,000) relating to a service contract due to commence from 1st April 2023.

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

| | 2023 | 2022 |
|----------------------------|----------------|----------------|
| | £ | £ |
| Within one year | 46,655 | 47,098 |
| Between one and five years | 88,639 | 118,741 |
| | <u>135,294</u> | <u>165,839</u> |

17. MOVEMENT IN FUNDS

| | At 1.4.22 | Net movement in funds | Transfers between funds | At 31.3.23 |
|--------------------------------------|----------------|-----------------------|-------------------------|----------------|
| | £ | £ | £ | £ |
| Unrestricted funds | | | | |
| General fund | 375,290 | 73,119 | 8,298 | 456,707 |
| Restricted funds | | | | |
| BBC Children in Need - CYP ISVA | 6,006 | 3,268 | - | 9,274 |
| Screwfix Foundation | 2,784 | (2,784) | - | - |
| Leeds Building Foundation | 797 | (797) | - | - |
| TVT Wellbeing Grant | 5,616 | (1,500) | (4,116) | - |
| PCC Groups | 17,150 | (17,150) | - | - |
| Percy Bilton | 6,936 | - | (4,182) | 2,754 |
| PCC Complex Trauma | - | 23,240 | - | 23,240 |
| Dorset Council VCSE Pathway | - | 40,124 | - | 40,124 |
| National Lottery Domestic Abuse Fund | - | 17,208 | - | 17,208 |
| | <u>39,289</u> | <u>61,609</u> | <u>(8,298)</u> | <u>92,600</u> |
| TOTAL FUNDS | <u>414,579</u> | <u>134,728</u> | <u>-</u> | <u>549,307</u> |

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Sexual Trauma and Recovery Services -
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Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

17. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|--|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 654,437 | (581,318) | 73,119 |
| Restricted funds | | | |
| Dorset Police and Crime Commissioner - | | | |
| CSA | 45,220 | (45,220) | - |
| BBC Children in Need - CYP ISVA | 47,236 | (43,968) | 3,268 |
| Ministry of Justice | 242,455 | (242,455) | - |
| Screwfix Foundation | - | (2,784) | (2,784) |
| Leeds Building Foundation | - | (797) | (797) |
| TVT Wellbeing Grant | - | (1,500) | (1,500) |
| PCC Groups | - | (17,150) | (17,150) |
| PCC Complex Trauma | 28,500 | (5,260) | 23,240 |
| Dorset Council VCSE Pathway | 40,124 | - | 40,124 |
| National Lottery Domestic Abuse Fund | 90,568 | (73,360) | 17,208 |
| | <u>494,103</u> | <u>(432,494)</u> | <u>61,609</u> |
| TOTAL FUNDS | <u>1,148,540</u> | <u>(1,013,812)</u> | <u>134,728</u> |

STARS
Sexual Trauma and Recovery Services -
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Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

| | At 1.4.21 £ | Net movement in funds £ | Transfers between funds £ | At 31.3.22 £ |
|---|----------------|----------------------------------|------------------------------------|--------------------|
| Unrestricted funds | | | | |
| General fund | 223,914 | 146,404 | 4,972 | 375,290 |
| Restricted funds | | | | |
| Dorset Police and Crime Commissioner - CSA | 4,651 | (4,651) | - | - |
| Dorset Police and Crime Commissioner - Adult ISVA | 210 | (210) | - | - |
| BBC Children in Need - CYP ISVA | 10,108 | (4,102) | - | 6,006 |
| Ministry of Justice | - | 1,518 | (1,518) | - |
| BBC Children in Need Next Steps | 59,653 | (59,658) | 5 | - |
| Dorset Police and Crime Commissioner - Marginalised Communities ISVA | 19,705 | (19,705) | - | - |
| Screwfix Foundation | 3,700 | (916) | - | 2,784 |
| Talbot Village Trust - Covid-19 | 2,559 | (3,130) | 571 | - |
| Leeds Building Foundation | - | 797 | - | 797 |
| TVT Wellbeing Grant | - | 9,646 | (4,030) | 5,616 |
| PCC Groups | - | 17,150 | - | 17,150 |
| Percy Bilton | - | 6,936 | - | 6,936 |
| | <u>100,586</u> | <u>(56,325)</u> | <u>(4,972)</u> | <u>39,289</u> |
| TOTAL FUNDS | <u>324,500</u> | <u>90,079</u> | <u>-</u> | <u>414,579</u> |

STARS
Sexual Trauma and Recovery Services –
Dorset Rape Crisis

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

17. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 487,174 | (340,770) | 146,404 |
| Restricted funds | | | |
| Dorset Police and Crime Commissioner - CSA | 36,740 | (41,391) | (4,651) |
| Dorset Police and Crime Commissioner - Adult ISVA | - | (210) | (210) |
| BBC Children in Need - CYP ISVA | 45,622 | (49,724) | (4,102) |
| Lloyds Restriction | 25,000 | (25,000) | - |
| Ministry of Justice | 185,802 | (184,284) | 1,518 |
| BBC Children in Need Next Steps | - | (59,658) | (59,658) |
| Dorset Police and Crime Commissioner - Marginalised Communities ISVA | 40,000 | (59,705) | (19,705) |
| Screwfix Foundation | - | (916) | (916) |
| Talbot Village Trust - Covid-19 | - | (3,130) | (3,130) |
| Postcode Local Trust | 18,150 | (18,150) | - |
| The Safer Streets Project | 8,950 | (8,950) | - |
| Leeds Building Foundation | 1,000 | (203) | 797 |
| Mens Rape Support Project | 18,050 | (18,050) | - |
| TVT Wellbeing Grant | 10,000 | (354) | 9,646 |
| PCC Groups | 37,388 | (20,238) | 17,150 |
| PCC Older Persons ISVA | 33,333 | (33,333) | - |
| Percy Bilton | 6,936 | - | 6,936 |
| | <u>466,971</u> | <u>(523,296)</u> | <u>(56,325)</u> |
| TOTAL FUNDS | <u>954,145</u> | <u>(864,066)</u> | <u>90,079</u> |

The restricted funds represent amounts given to the Trust with restrictions as to their use. All the funds were expended during the year in accordance with those restrictions.

The **Ministry of Justice** Female Rape Support fund is for the development of the rape support centre in Dorset as part of the government's initiative to establish 15 new centres.

The **Screwfix Foundation** funding is restricted to creating a wellbeing space.

Leeds Building Foundation - for children and young peoples services.

TVT Wellbeing grant - to provide refurbishment and furnishings for a wellbeing area for staff.

PCC Groups - to provide an additional support service for group work to STARS clients.

STARS
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Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

17. MOVEMENT IN FUNDS - continued

Percy Bilton - to provide furnishing for a training room.

PCC Complex Trauma - To provide additional specialist Trauma counselling sessions to adult survivors of sexual violence, including CSA and so reducing our waiting list numbers and enabling quicker access to specialist support.

Dorset Council VCSE Pathway - To deliver support and personalised programmes to children and young people across Dorset.

National Lottery Domestic Abuse Fund - To Provide specialist counselling to victims of Domestic Abuse to support them in their recovery from the trauma they have experienced and enable them to focus on their future dreams and aspirations no longer hindered by the abuse

BBC Children in Need - CYP ISVA - This project will help children and young people who are victims of rape, sexual abuse and exploitation. With targeted support it will help the children and young people to cope better, improve family relationships and maintain social engagement

For comparative information only:

The **Dorset Police and Crime Commissioner Adult ISVA** funding is for an additional full-time Adults ISVA to meet the increased demand for this service.

The **Dorset Police and Crime Commissioner CSA** funding is to cover the cost of CSA funding.

The **Dorset Police and Crime Commissioner Marginalised Communities ISVA** funding is to enable STARS to deliver their service specifically to victims within marginalised communities.

Lloyds Bank Foundation (Lloyds Restriction) - The Lloyds Bank Foundation restricted fund is a contribution to admin and service manager costs.

Talbot Village Trust - Covid-19 - funding received to increase IT to enable working from home as well as an increase in counselling provision relating to increased demand as a result of the pandemic.

The **Safer Streets Project** - to deliver sexual harassment workshops during national awareness week.

Mens Rape Support Project - to support male victims of sexual violence with counselling services

PCC Older Persons ISVA - to provide an ISVA role to support older victims of sexual violence.

Postcode Local Trust (PLT) - to provide specialist counselling for victims of domestic abuse.

The **BBC Children in Need Next Steps** funding is to provide specialist interventions for children and young people who have experienced domestic abuse during the Covid-19 pandemic.

Transfers between funds

Transfers from the TVT Wellbeing and Percy Bilton fund have been made where the restriction has been fulfilled through the purchase of capital expenditure included in the balance sheet.

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Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

18. RELATED PARTY DISCLOSURES

There were no related party transactions within the year ended 31 March 2023 (2022: £nil).

19. DEFINED CONTRIBUTION PENSION SCHEMES

During the year ended 31 March 2023, employer contributions included as expenditure in the financial statements in relation to defined contribution pension schemes totalled £17,301 (2022: £13,979).