

REGISTERED CHARITY NUMBER: 1178308

**Report of the Trustees and
Financial Statements
for the Year Ended 31 March 2024
for
STARS
Sexual Trauma and Recovery Services -
Dorset Rape Crisis**

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

STARS
Sexual Trauma and Recovery Services -
Dorset Rape Crisis

Contents of the Financial Statements
for the Year Ended 31 March 2024

	Page
Report of the Trustees	1 to 9
Report of the Independent Auditors	10 to 12
Statement of Financial Activities	13
Balance Sheet	14
Cash Flow Statement	15
Notes to the Cash Flow Statement	16
Notes to the Financial Statements	17 to 26

STARS
Sexual Trauma and Recovery Services -
Dorset Rape Crisis

Report of the Trustees
for the Year Ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 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 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 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 in 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; pie-trial counselling and long-term counselling for adults and children.

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.

STARS
Sexual Trauma and Recovery Services -
Dorset Rape Crisis

Report of the Trustees
for the Year Ended 31 March 2024

OBJECTIVES AND ACTIVITIES

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 2023-2024 there were on average of 82 (2022-2023 88) active volunteers.

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

Feedback from the Accreditation Report: -

STARS offers real opportunities for progression and volunteers reported being encouraged to take these up, as well as being supported in doing so. There are numerous examples of Counsellors who started as Support Line Volunteers, and of sessional and permanent staff who started as volunteers with STARS. This inspires volunteers as well as adding to the sense of value they feel, both in terms of how much they value the opportunity to volunteer with STARS, and the extent to which they feel valued by the organisation.

"It is such a wonderful, valuable opportunity. I feel truly blessed to have had the chance to volunteer here"; "I had heard such wonderful things about volunteering at STARS, I'd started to doubt they could all be true... but they are. It is such a wonderful place to volunteer, a real opportunity"; "You really do feel that it is opening up a whole new chapter in your life".

Volunteers feel fully embedded in the overall STARS Team. This makes them feel valued and supports retention. Many of those interviewed had originally started to achieve their practice hours but had decided to stay on afterwards because they felt so much a part of the team. As described, a particular facet of this is the direct relationship with the CEO. As well as their inclusion in all team development days.

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

**Report of the Trustees
for the Year Ended 31 March 2024**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The past year has been a transitional year for all at STARS Dorset. Our new Operations Director has embedded well and provides support to our CEO and the wider management team. He has taken responsibility for the day-to-day operations of the charity which has enabled our CEO to focus on long-term strategic goals & funding.

Some long serving senior members of our staff team left the organisation due to retirement and exploring new challenges. As with all changes at a senior level it can take time to adjust. However, we used this opportunity to further develop the staff roles within STARS Dorset to help us achieve our aspiration of becoming an employer of choice locally and to ensure we are offering progression opportunities for staff members. One such development has been to introduce Team Leader roles to support some of the daily operational tasks for each client service and these roles provide additional capacity for our heads of service. A new Head of Adult ISVA Service was appointed in October 2023 and has strengthened our induction program for new staff and streamlined processes to drive greater efficiency.

We have been excited to see new roles of Director, Head of Service and Team Leader work collaboratively across all front-line services to ensure we offer supportive, trauma informed and person-centred care with the same consistency and high levels of service delivery in every area. Another exciting development has been that of a dedicated Client Support Team complementing the work of the Business Support Team and is further evidence of the development and growth of our Charity. Our key areas of independent sexual violence services for both adults and children have continued to meet the needs of those living, working or studying in Dorset and demand has increased for this front-line service. We have seen an increase in older people coming forward for support and this recognises that Dorset, as a county, has a higher than national average of older people within its population. This also demonstrates the need for having focused support workers dedicated to different areas of expertise, and we believe the increased referrals from this age group are linked to having a dedicated Older Persons ISVA in post. There has been a reduction in the number of clients calling our telephone Support line and we believe this is due to the national 24/7 Helplines now available from Rape Crisis England & Wales as well as The Survivors Trust.

Our Clinical Lead retired in March 2023 after eight dedicated years of service in post. We are thankful to our team of external clinical supervisors who have advised on clinical safety and governance when required. Unfortunately, our recruitment for a new Clinical Director to join as a senior leader, has not proved successful during the year in spite of our wide recruitment and appointment of specialist recruitment agencies. We have kept our Commissioners up-to-date with these developments. This process has highlighted to the Board, the need to appoint additional clinical expertise and the appointment of an independent clinical advisor to support the Board and wider Charity is a priority for the future.

We have continued to invest and develop our volunteer opportunities and were delighted to welcome 19 new clinical placement counsellors to join our team in the Spring of 2023, having completed their clinical induction training which is endorsed by CPCAB. Another recruitment round was planned for early 2024 and another 12 joined that training programme to be inducted and will start work with clients in May 2024. We were delighted to retain our Investing in Volunteers accreditation for the 2nd time.

Fundraising activities

During the reporting year, the charity did not employ the services of a professional fundraiser or a commercial participator to carry out fundraising activities. Recruitment for a staff member to be employed as a fund-raising assistant started in the reporting year.

STARS
Sexual Trauma and Recovery Services -
Dorset Rape Crisis

Report of the Trustees
for the Year Ended 31 March 2024

ACHIEVEMENT AND PERFORMANCE

We were delighted to win funding from both Local Authorities as part of the Home Office Safer Streets round nine funding which this has enabled us to recruit an Engagement Team Leader & Engagement Worker in the local authority areas. This is the first such investment for the important area of work of raising awareness, providing education and challenging myths stereotypes taboos and stigma. The final appointments to this team started in post in April 2024 and will enable the charity to start to realise some of its key aims.

Additional funding has been secured through grant applications however the cost of living crisis, unrest globally, and the instability in the UK political and economic landscape, has highlighted the urgent need to diversify our income streams to ensure we have sustainable funding for the Charity to see us through the next stage of our growth. Appointment of a Fundraising Assistant to work alongside our CEO in identifying new funding opportunities has also been approved and recruitment underway so this additional capacity will be in post for the new financial year.

We hosted a whole team Awayday in the Autumn of 2023 which provided an opportunity to reflect on our Values and how each different area of the Charity interpreted those Values in terms of meaning. This has helped ensure we are aligned in our vision, mission, aims and values.

Strategic developments in the year

Over the past year, Trustees have overseen several key strategic developments:

- o The appointment of new senior roles, including the Director and Head of Service, has enhanced operational leadership, allowing the CEO to concentrate on long-term strategy, partnerships, and securing sustainable funding streams.
- o Trustees closely monitored financial sustainability efforts and explored options for income diversification, acknowledging the need to develop more resilient funding models to secure the charity's long-term future.
- o The Board was particularly supportive of efforts to secure external funding, including the successful bid for the Home Office Safer Streets Round 9 funding, which enabled the recruitment of a new Engagement team to expand the charity's educational outreach and awareness efforts.

Measuring Success

In the year to date, the Board are pleased to see that there has been a commitment to embracing effective use of IT platforms to drive efficiencies with greater use of integrated systems. Greater use of the cloud based HR platform has supported the onboarding processes, creating greater efficiencies and a new Expenses platform went live on 1st April 2024 which integrates with the current finance platform. This will provide frontline staff with a more efficient expenses process which is more robust as it uses Google Maps for travel claims, ensuring greater accuracy with travel claims. We will continue to look at how our client CRM can be developed to drive better client communications.

We have also built capacity growing the staff roles from 34 to 39 (measured at year end date rather than average in the year) in the current reporting year. Our commitment to volunteering was also recognised in the reporting year with us being successful in being awarded the Investing in Volunteering kitemark, for the second time. An Away Day was held in September 2023, where all team members including sessional and associate staff were invited to join staff and volunteers to spend the day together looking at our values. Feedback from the event, indicated that this should become an annual event for bringing the many different roles together.

The financial landscape is becoming more challenging for the voluntary sector and the Board is pleased to see that the forecast deficit budget reduced. Carefully and prudent financial controls over the past year have ensured we end the year in a strong financial position.

STARS
Sexual Trauma and Recovery Services -
Dorset Rape Crisis

Report of the Trustees
for the Year Ended 31 March 2024

FINANCIAL REVIEW

Financial position

The Charity has received income of £1,138,850 (2023: £1,148,540) for the period from 1 April 2023 to 31 March 2024. The Charity expenditure of £1,167,430 (2023: £1,013,812) which gives a deficit for the year of £28,580 (2023: surplus of £134,728).

At 31 March 2024 the Charity had total funds of £520,727 (2023: £549,307), of this £93,677 is restricted funds (2023: £92,600) that are due to be spent in the next financial year.

The Charity ended the financial year in a strong position.

Reserves policy

The Board of Trustees at STARS Dorset is committed to maintaining financial stability and ensuring the sustainability of our charitable activities.

To this end, our reserves policy mandates that we maintain sufficient unrestricted funds to cover the charity's liabilities and committed costs.

This includes all employee-related liabilities (such as salaries and redundancy payouts), other contractual obligations (including leases and service contracts), and any additional committed expenditures.

The calculation of our reserves will encompass these financial obligations to ensure that STARS-Dorset can continue to operate effectively and fulfill our mission even in the face of financial uncertainties.

The Board will review and adjust this policy annually to ensure it remains adequate and reflective of our operational needs and financial commitments.

The charity has free reserves of £416,410 as at 31 March 2024 (2023: £437,736). 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.

STARS
Sexual Trauma and Recovery Services -
Dorset Rape Crisis

Report of the Trustees
for the Year Ended 31 March 2024

FUTURE PLANS

With the uncertainty around longer-term funding streams for our Charity, the Board are prioritising consideration for development of a trading subsidiary, to enable us to generate income through a wider range of activities. This includes our engagement team activities within the education sector as well as our expertise in consultancy and training. The plans for the next financial year are to have taken appropriate advice and a long-term view of ensuring that this new initiative is able to realise the potential growth of our Charity's areas of expertise.

Additional future plans include more online resources including the potential of an online booking form for client appointments. This will give clients autonomy for their choice of appointments times, for the initial assessments, rather than the client waiting for the team to contact them. This will also ease some capacity issues within the staff team. We also plan to launch a new service and new volunteer opportunities within our Welcome Team. This will support clients from the point of referral, being able to offer a listening ear and additional emotional support whilst clients are waiting to access counselling or ISVA support.

Alongside the Welcome Team development, we hope to secure additional funding to rollout a more comprehensive and sustainable programme of group work for clients to attend before they start their therapy. Also, when they finish working with a practitioner - either a counsellor or an ISVA - to help support them leaving the Charity. These groups will focus on psychoeducation, stabilisation, grounding, confidence and empowerment.

As we look ahead, the Board of Trustees remains committed to supporting STARS-Dorset in its mission to relieve trauma and educate the public about issues related to sexual abuse and trauma. As part of our 2023-2026 strategy, our key priorities moving forward include:

- o **Diversifying Income:** We will explore new funding opportunities, including the potential launch of a trading subsidiary to generate sustainable revenue.
- o **Strengthening Clinical Governance:** With the recruitment of a Clinical Director proving challenging, we will focus on appointing an independent clinical advisor to ensure robust oversight.
- o **Digital and Service Innovation:** Development of digital tools, such as an online booking system, will streamline client services and improve accessibility.
- o **Expanding Volunteer and Client Support:** We aim to grow the Welcome Team and volunteer opportunities, ensuring clients receive necessary support throughout their journey, particularly during waiting periods.
- o **Expansion and Consolidation:** We will evaluate potential areas for expansion while focusing on consolidating services to provide effective support and reduce waiting lists.

In the coming year, we will work to ensure that STARS-Dorset remains financially resilient and responsive to the evolving needs of those affected by sexual violence in Dorset, whilst continually working towards our strategy.

STARS
Sexual Trauma and Recovery Services -
Dorset Rape Crisis

Report of the Trustees
for the Year Ended 31 March 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

The governance of STARS-Dorset is overseen by a committed Board of Trustees. The charity operates under the Constitution last amended on 24th October 2022, which outlines the framework for decision-making and governance of the organisation. Throughout the year, the Board have actively supported the implementation of the charity's mission, which includes relieving trauma and advancing public education on issues related to sexual abuse and trauma.

The Board ensures the effective management of the charity's operations by meeting regularly and working closely with the CEO and senior management team. This year, the Trustees met as a full Board every two months and in various sub-committees, which also met as standard every two months, but with additional meetings called as needed. These meetings gave the Board times to discuss key governance, financial, and strategic matters.

The People Sub-Committee leads on the crucial role of maintaining fair and competitive pay practices within the charity. This sub-committee conducts regular pay reviews and salary benchmarking exercises, the findings and recommendations of which are presented to the full Board for ratification. This is true for all levels of employee.

Recruitment and appointment of new trustees

Due to the changes of model from Association to Foundation in the previous 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.

During the reporting period, the Board of Trustees saw one retirement (and one more since the year end) and one new appointment:

Anna Mantzouratou retired from the Board on 24 May 2024 after 2 years of dedicated service.

Tanya Evans retired from the Board in December 2023 after 3 years of dedicated service acting as Treasurer.

The Board extends its gratitude for their significant contributions to the charity.

Allegra Ghiloni was appointed to the Board on 1st February 2024, bringing valuable skills and experience to support the continued growth and governance of STARS Dorset. Their expertise will be vital in helping the charity navigate the challenges and opportunities in the coming years.

Since the year end, there have also been 2 new trustee appointments, Graham Vagg and Dr Jackie Farquharson in April and August 2024 respectively.

New Trustee appointments and any retirements during the year have been aligned with the Constitution, ensuring that the Board continues to have the necessary skills, knowledge, and experience to guide the charity effectively.

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.

STARS
Sexual Trauma and Recovery Services -
Dorset Rape Crisis

Report of the Trustees
for the Year Ended 31 March 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

Risk management remains a core responsibility of the Board, and Trustees regularly reviewed and updated the charity's risk register. The Board have considered major risks and systems or procedures have been established to manage those risks. Key risks identified and managed during the period include:

- o Recruitment challenges: Despite extensive efforts, the recruitment of a new Clinical Director proved unsuccessful. Trustees are now prioritising the appointment of an independent clinical advisor to strengthen clinical governance and ensure that the charity's service delivery remains safe and effective.
- o Funding sustainability: In light of ongoing economic challenges, Trustees have focused on diversifying the charity's income streams. The Board has approved the recruitment of a Fundraising Assistant and is exploring the creation of a trading subsidiary to develop new sources of revenue. These steps will help safeguard the charity's financial stability as it navigates the uncertain political and economic landscape.

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 (resigned 11.12.23)
Mrs J Cordner
Dr P Arabaci Hills
A Hancox
Mrs A Mantzouratou (resigned 24.5.24)
G Vagg (appointed 30.4.24)
Mrs A Ghiloni (appointed 1.2.24)
Dr J Farquharson (appointed 1.8.24)

Key Management

Helen Stevens - CEO

Auditors

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

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).

STARS
Sexual Trauma and Recovery Services -
Dorset Rape Crisis

Report of the Trustees
for the Year Ended 31 March 2024

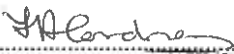
STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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 on16/11/25..... 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 2024 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 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 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 judgements 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.

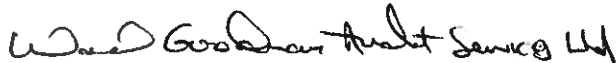
Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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: 21 January 2025

STARS
Sexual Trauma and Recovery Services -
Dorset Rape Crisis

Statement of Financial Activities
for the Year Ended 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	624,160	497,517	1,121,677	1,135,384
Other trading activities	4	12,578	-	12,578	11,730
Investment income	5	4,595	-	4,595	1,426
Total		<u>641,333</u>	<u>497,517</u>	<u>1,138,850</u>	<u>1,148,540</u>
EXPENDITURE ON					
Raising funds	6	221	71	292	1,496
Charitable activities	7				
Charitable Activity		<u>670,769</u>	<u>496,369</u>	<u>1,167,138</u>	<u>1,012,316</u>
Total		<u>670,990</u>	<u>496,440</u>	<u>1,167,430</u>	<u>1,013,812</u>
NET INCOME/(EXPENDITURE)		(29,657)	1,077	(28,580)	134,728
RECONCILIATION OF FUNDS					
Total funds brought forward		456,707	92,600	549,307	414,579
TOTAL FUNDS CARRIED FORWARD		<u><u>427,050</u></u>	<u><u>93,677</u></u>	<u><u>520,727</u></u>	<u><u>549,307</u></u>

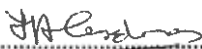
The notes form part of these financial statements

STARS
Sexual Trauma and Recovery Services -
Dorset Rape Crisis

Balance Sheet
31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	13	10,640	-	10,640	18,971
CURRENT ASSETS					
Debtors	14	140,747	-	140,747	116,504
Cash at bank and in hand		340,348	126,419	466,767	490,939
		<u>481,095</u>	<u>126,419</u>	<u>607,514</u>	<u>607,443</u>
CREDITORS					
Amounts falling due within one year	15	(64,685)	(32,742)	(97,427)	(77,107)
NET CURRENT ASSETS		<u>416,410</u>	<u>93,677</u>	<u>510,087</u>	<u>530,336</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>427,050</u>	<u>93,677</u>	<u>520,727</u>	<u>549,307</u>
NET ASSETS		<u>427,050</u>	<u>93,677</u>	<u>520,727</u>	<u>549,307</u>
FUNDS	17				
Unrestricted funds				427,050	456,707
Restricted funds				93,677	92,600
TOTAL FUNDS				<u>520,727</u>	<u>549,307</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16/1/25 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 2024

Notes	2024 £	2023 £
Cash flows from operating activities		
Cash generated from operations 1	(28,185)	188,927
Net cash (used in)/provided by operating activities	<u>(28,185)</u>	<u>188,927</u>
Cash flows from investing activities		
Purchase of tangible fixed assets	(582)	(10,098)
Interest received	4,595	1,426
Net cash provided by/(used in) investing activities	<u>4,013</u>	<u>(8,672)</u>
Change in cash and cash equivalents in the reporting period	<u>(24,172)</u>	<u>180,255</u>
Cash and cash equivalents at the beginning of the reporting period	<u>490,939</u>	<u>310,684</u>
Cash and cash equivalents at the end of the reporting period	<u><u>466,767</u></u>	<u><u>490,939</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 2024

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(28,580)	134,728
Adjustments for:		
Depreciation charges	8,913	22,227
Interest received	(4,595)	(1,426)
(Increase)/decrease in debtors	(24,243)	75,942
Increase/(decrease) in creditors	20,320	(42,544)
Net cash (used in)/provided by operations	<u>(28,185)</u>	<u>188,927</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23 £	Cash flow £	At 31.3.24 £
Net cash			
Cash at bank and in hand	490,939	(24,172)	466,767
	<u>490,939</u>	<u>(24,172)</u>	<u>466,767</u>
Total	<u>490,939</u>	<u>(24,172)</u>	<u>466,767</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 2024

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 principal address is noted on page 8.

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 2024

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.

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.

3. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	3,425	30,442
Gift aid	-	5,260
Grants	488,907	500,756
Contracted Income	629,345	598,926
	<u>1,121,677</u>	<u>1,135,384</u>

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

	2024	2023
	£	£
Ministry of Justice	262,089	242,456
National Lottery	91,474	90,568
Dorset Police and Crime Commissioner	80,220	73,720
Dorset Council - VCSE	40,124	40,124
Alice Ellen Cooper Dean Foundation	10,000	-
Valentine charitable trust	5,000	-
BBC Children in Need	-	47,236
Louis Ross	-	2,500
Dorchester Town Council	-	250
Dorset Community Foundation	-	3,902
	<u>488,907</u>	<u>500,756</u>

STARS
Sexual Trauma and Recovery Services -
Dorset Rape Crisis

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

4. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	5,264	1,927
Training Income	7,314	9,683
Other Income	-	120
	<u>12,578</u>	<u>11,730</u>

5. INVESTMENT INCOME

	2024	2023
	£	£
Interest receivable	<u>4,595</u>	<u>1,426</u>

6. RAISING FUNDS

Raising donations and legacies

	2024	2023
	£	£
Fundraising	<u>292</u>	<u>1,496</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Charitable Activity	<u>1,157,565</u>	<u>9,573</u>	<u>1,167,138</u>

8. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Charitable Activity	<u>183</u>	<u>9,390</u>	<u>9,573</u>

STARS
Sexual Trauma and Recovery Services -
Dorset Rape Crisis

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

9. AUDITORS' REMUNERATION

	2024	2023
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	<u>7,920</u>	<u>7,530</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

	2024	2023
	£	£
Trustees' expenses	<u>-</u>	<u>25</u>

There were no trustee expenses during the year ended 31 March 2024 (2023: one trustee paid £25 for travel expenses).

11. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	734,775	671,273
Social security costs	55,344	50,459
Other pension costs	18,657	17,301
	<u>808,776</u>	<u>739,033</u>

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

	2024	2023
	36	36

No employees received emoluments in excess of £60,000.

In the year, one employee (2023: none) received emoluments of £60,000 and this fell within the band of £60,000 to £70,000.

Key Management remuneration totalled £128,379 for the year ended 31 March 2024 (2023:£74,193).

STARS
Sexual Trauma and Recovery Services -
Dorset Rape Crisis

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	641,281	494,103	1,135,384
Other trading activities	11,730	-	11,730
Investment income	1,426	-	1,426
Total	<u>654,437</u>	<u>494,103</u>	<u>1,148,540</u>
 EXPENDITURE ON			
Raising funds	1,496	-	1,496
Charitable activities			
Charitable Activity	<u>579,822</u>	<u>432,494</u>	<u>1,012,316</u>
Total	<u>581,318</u>	<u>432,494</u>	<u>1,013,812</u>
 NET INCOME	73,119	61,609	134,728
Transfers between funds	<u>8,298</u>	<u>(8,298)</u>	<u>-</u>
Net movement in funds	81,417	53,311	134,728
 RECONCILIATION OF FUNDS			
Total funds brought forward	375,290	39,289	414,579
 TOTAL FUNDS CARRIED FORWARD	<u><u>456,707</u></u>	<u><u>92,600</u></u>	<u><u>549,307</u></u>

STARS
Sexual Trauma and Recovery Services -
Dorset Rape Crisis

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

13. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2023	49,959	45,975	95,934
Additions	582	-	582
At 31 March 2024	<u>50,541</u>	<u>45,975</u>	<u>96,516</u>
DEPRECIATION			
At 1 April 2023	33,601	43,362	76,963
Charge for year	6,901	2,012	8,913
At 31 March 2024	<u>40,502</u>	<u>45,374</u>	<u>85,876</u>
NET BOOK VALUE			
At 31 March 2024	<u>10,039</u>	<u>601</u>	<u>10,640</u>
At 31 March 2023	<u>16,358</u>	<u>2,613</u>	<u>18,971</u>

14. DEBTORS

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	111,138	83,887
Prepayments	22,734	25,742
	<u>133,872</u>	<u>109,629</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>140,747</u>	<u>116,504</u>

STARS
Sexual Trauma and Recovery Services -
Dorset Rape Crisis

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	27,267	43,552
Social security and other taxes	16,032	23,958
Other creditors	3,924	152
Accruals and deferred income	50,204	9,445
	<u>97,427</u>	<u>77,107</u>

Income is deferred where income is received in advance relating to service delivery in future periods. Included in deferred income is £32,742 (2023: £nil) relating to a service contract due to commence from 1st April 2024.

16. LEASING AGREEMENTS

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

	2024	2023
	£	£
Within one year	51,926	46,655
Between one and five years	64,743	89,730
	<u>116,669</u>	<u>136,385</u>

17. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	456,707	(29,657)	427,050
Restricted funds			
BBC Children in Need - CYP ISVA	9,274	(9,274)	-
Percy Bilton	2,754	-	2,754
PCC Complex Trauma	23,240	(9,937)	13,303
Dorset Council VCSE Pathway	40,124	29,688	69,812
National Lottery Domestic Abuse Fund	17,208	(13,010)	4,198
BCP Consent Fund - Engagement Contract	-	3,610	3,610
	<u>92,600</u>	<u>1,077</u>	<u>93,677</u>
TOTAL FUNDS	<u>549,307</u>	<u>(28,580)</u>	<u>520,727</u>

STARS
Sexual Trauma and Recovery Services -
Dorset Rape Crisis

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

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	641,333	(670,990)	(29,657)
Restricted funds			
Dorset Police and Crime Commissioner - CSA	45,220	(45,220)	-
BBC Children in Need - CYP ISVA	-	(9,274)	(9,274)
Ministry of Justice	262,089	(262,089)	-
PCC Complex Trauma	35,000	(44,937)	(9,937)
Dorset Council VCSE Pathway	40,124	(10,436)	29,688
National Lottery Domestic Abuse Fund	91,474	(104,484)	(13,010)
BCP Consent Fund - Engagement Contract	23,610	(20,000)	3,610
	<u>497,517</u>	<u>(496,440)</u>	<u>1,077</u>
TOTAL FUNDS	<u><u>1,138,850</u></u>	<u><u>(1,167,430)</u></u>	<u><u>(28,580)</u></u>

Comparatives for 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><u>414,579</u></u>	<u><u>134,728</u></u>	<u><u>-</u></u>	<u><u>549,307</u></u>

STARS
Sexual Trauma and Recovery Services -
Dorset Rape Crisis

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

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	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>

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.

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

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.

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.

PCC Complex Trauma - funding 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.

Percy Bilton - funding to provide furnishing for a training room.

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

National Lottery Domestic Abuse Fund - funding 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.

STARS
Sexual Trauma and Recovery Services -
Dorset Rape Crisis

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

17. MOVEMENT IN FUNDS - continued

BCP Consent Fund - Engagement Contract - funding is to recruitment of an Alcohol and Consent worker to work in BCP from now until 31 March 2025.

For comparative information only:

Screwfix Foundation - funding is restricted to creating a wellbeing space.

Leeds Building Foundation - funding for children and young peoples services.

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

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

18. RELATED PARTY DISCLOSURES

There were no related party transactions within the year ended 31 March 2024 (2023: £nil).

19. DEFINED CONTRIBUTION PENSION SCHEMES

During the year ended 31 March 2024, employer contributions included as expenditure in the financial statements in relation to defined contribution pension schemes totalled £18,657 (2023: £17,301).