

Escapeline
(A Charitable Incorporated Organisation)
Annual Report and Financial Statements

For the Year Ended 31 July 2025

Charity Registered in England and Wales Number: 1184475



Escapeline
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For the Year Ended 31 July 2025

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Escapeline

Reference and Administrative Details
For the Year Ended 31 July 2025

Charity Name	Escapeline
Company Secretary & CEO	Lisa Hooper
Trustees	G Beavis (Chair) L Richardson (Treasurer) K Talbot (Safeguarding Lead) L Morris
Charity Number	1184475
Principal Address and Registered Office	PO Box 150 Langport Somerset TA10 1BE
Independent Examiner	Michelle Ferris BSc (Hons) FCA DChA Albert Goodman LLP Goodwood House Blackbrook Park Avenue Taunton Somerset TA1 2PX

The Trustees' present their report and accounts for the year ended 31 July 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements, comply with the Charity's governing document, applicable law and the requirement of the Statement of Recommended Practice, "Accounting and Reporting by Charities" (SORP FRS 102) (implemented 1 January 2019).

Trustees

The Trustees serving during the period and since the period end are as follows:

- G Beavis Chair
- L Morris
- K Talbot (Appointed 27 January 2025)
- L Richardson (Appointed 21 October 2025)
- K Nelson (Resigned 4 September 2025)
- C Stone (Resigned 31 May 2025)
- C Khalil (Appointed 4 September 2025, resigned 20 October 2025)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Our vision is to eradicate child exploitation by criminal gangs in our region, with a long term ambition to expand our work nationally so that children and families across the UK are protected from harm.

Our Growth and Future Direction

To achieve this, we plan to extend our services to additional schools and regions across the Southwest. At the same time, we are strengthening and expanding our provision to ensure that families and professionals have the knowledge, tools, and confidence needed to safeguard young people effectively.

Our professional training has now expanded nationally, enabling us to equip organisations, schools, and frontline practitioners across the UK with the skills and awareness required to identify and respond to child exploitation and county lines activity. In response to increasing demand, our parent support offer has developed into a dedicated helpline for parents and carers, providing accessible advice, guidance, and reassurance when it is needed most.

Our Journey

Escapeline was established in 2019 in response to a growing number of teenagers exhibiting challenging behaviours, including truancy, drug misuse, and—particularly among girls—sexual exploitation. In its early stages, the charity focused on delivering educational sessions aimed at raising awareness among young people, professionals, and parents.

Since then, our work has continued to grow significantly. We now provide education sessions in primary and secondary schools, deliver professional training nationwide, operate a parent and carer helpline, and offer seven-week targeted intervention programmes. Our support includes small group work, one-to-one sessions for young people, dedicated one-to-one parent support, counselling services, and wider community awareness initiatives.

Our one-to-one provision has expanded into two distinct programmes. One focuses on prevention, intervening early to reduce vulnerability and stop exploitation before it takes hold. The second supports children who are already trapped in county lines activity and unable to exit safely without specialist intervention, providing tailored support to help them move towards safety and recovery.

Our Team

The Escapeline team comprises individuals from the local community who are deeply committed to addressing the county lines issue through a comprehensive, long-term approach. What truly sets Escapeline apart is our staff's genuine willingness to share their personal experiences with county line gangs. We believe that this openness is at the heart of our success.

By offering these authentic, locally-rooted experiences, we have achieved remarkable success in engaging vulnerable young individuals, where other organisations often struggle to establish connections and build relationships

How We Work

Escapeline take a holistic approach that extends beyond just working with young people (6-18 years). We also engage with their families and carers, professionals working with young people, and the wider community to enhance awareness about county lines, teach protective strategies and support early intervention.

Our training and support programmes are consistently refined and adjusted, informed by insights gleaned from the young people we assist, and intelligence shared by the local police.

OBJECTIVES AND ACTIVITIES

Our Mission is to protect and prevent as many young people as possible from being exploited by criminal gangs

Our Vision is for a region free from child exploitation from criminal gangs

Our Values are empowerment, equality, respect, empathy, and non-judgement

Our Objectives

- **Raise awareness** of the prevalence of gangs and child exploitation in Southwest England.
- **Educate** young people, and those responsible for their safety, on the dangers of gangs, reducing the risk of being groomed.
- **Educate** young people on the different types of drugs on the market and the dangers of taking them, reducing the number of young people taking drugs.
- **Reduce** the impact that gangs are having on our society.
- **Prevent** young people from being exploited by gangs, reducing the risk of physical, sexual, and mental harm.

The Need

Escapeline supports children and young people aged between 6 and 18. The youngest we have supported is a child who was just 6 years old. County lines are increasing significantly year on year; it has tripled since 2020. This increase includes many county lines setting up in rural and coastal locations and children from any background.

In 2019, The National Crime Agency identified that over 2,600 county lines are operating in the UK. Figures (November 24) from the NCLCC (National County Lines Co-ordination Centre) has revealed there are now over 6,600 active county line gains in England and Wales. This increase is due to the gangs setting up locally.

The illegal drug business has been estimated to make an annual profit of more than £800,000,000 with over 70,000 young people being exploited by County Lines in England alone. But the true scale of abuse continues to be an intelligence gap.

County lines incorporate multiple forms of exploitation including coercion, trafficking, child sexual exploitation, criminal exploitation, modern day slavery, gun possession and knife crime. There is growing evidence that the rise in youth violence and anti-social behaviour in the UK is closely linked to the spread of county lines drug networks.

The Stats

- Our primary school referrals have doubled since September 2025
- £800,000,000 estimated annual profit of the illegal drug business
- 70,000 young people exploited through County Lines operations in England
- The National Crime Agency identified over 6600 county lines in the U.K.
- Average age of county lines victims, young people aged 11-13

Projects Delivered

We Educate, Empower and Prevent – by delivering:

- Awareness-raising school-based education for all **children and young people**.
- Targeted one to one education & mentoring **for victims of child exploitation**
- Professional training for **teachers, police, social workers, the military and health professionals**
- Education and one-to-one support via a helpline for **parents/carers**.

Our Services

- **Workshops and assemblies** in primary schools, secondary schools, and colleges, for all young people aged 6-18, raising awareness of child exploitation and grooming, and teaching protective strategies
- **Targeted support to vulnerable young people** identified as being exploited, or at risk of exploitation, by county line gangs, to assist them to break the cycle and move away from a path of crime and drugs. We run a 7-week education programme in schools, with either small groups, or if needed, with individuals, building up trust with the young people and encouraging them to share their experiences in a safe environment. The fear of serious physical violence as revenge for disrespecting, or 'grassing', is one of the things that prevents young people from leaving gangs or seeking help from the police and other agencies. An exploited child has no voice. We empower young people to speak out and advocate for them if necessary.
- **Awareness training to professionals** in education, health, children's social care and the police, on child exploitation by criminal gangs. We empower professionals to recognise early indicators and the need for early intervention, providing an understanding of why young people get involved in county line gangs, the grooming process, and the different stages of recruitment. This improves support, and on occasions highlights poor practice and improvements that need to be made for the sake of the children. We also offer 1-1 telephone support for professionals regarding individual cases.
- **Parent awareness workshops and 1-1 support** on county lines, exploitation and how to keep their own children safe. We believe that parents and carers are best placed to spot early signs of exploitation and are committed to providing them with the skills and knowledge to protect their children. Demand for this support is rising and we have recently introduced a face-to-face support group for parents and carers whose children are at risk of, or are being exploited, by gangs. Parents are given advice, training and encouraged to share their experiences and offer peer support to one another. We also run a Helpline which provides vital access to information and support for parents concerned about their child's safety. We also run a parent support group in Bournemouth.
- **Outreach work, targeting areas of high gang activity**, to spread awareness and disrupt gang activity. We talk directly with young people in vulnerable areas and help collect information that can be passed on to the police to help in their operations against criminal gangs.
- **Awareness in the community** on the signs of county line activity and child exploitation. We visit local shops, cafes, doctors' surgeries, hotels, and transport hubs, delivering posters and leaflets to educate staff on the signs of County Line activity and how to report suspicious behavior.

Our Activities and Outcomes

Escapeline delivers a range of targeted, trauma-informed interventions designed to prevent and disrupt the criminal exploitation of children and young people.

Our work with young people (6-18 years) and their families/carers, professionals working with them and the larger community, increases awareness of County Lines.

Feedback from the parent support group pilot illustrated:

- Increased feelings of being understood and accepted.
- Increased positive mood, decreased levels of low mood.
- Increased confidence to advocate for their child/young person, and self.
- Decreased feelings of isolation and/or loneliness.
- Decreased feelings of stigmatisation and/or negative judgement.
- Feeling more empowered.

Feedback from Schools and Professionals

- **94% of primary school children and 100% of secondary school** students feel more knowledgeable about County Lines and exploitation after the training.
- **69% of primary children and 83% of secondary school students** can spot the signs of someone trying to recruit them to County Lines
- **82% of primary school children and 88% of secondary school students** feel more confident about keeping themselves safe after the training.
- **97% of professionals** can spot the signs of someone being exploited by county lines.
- **95% of professionals** feel more able to protect young people from being recruited and feel more able to keep them safe.

In the past 12 months

75% of children and young people who have attended 10 workshops each year demonstrate a better understanding of County Lines.

80% of parents who attended 5 workshops each year feel more confident in discussing County Lines with their child(ren) and families

90% of professionals who attended 5 training sessions each year report an increased confidence in their ability to know where to access support and signpost families on the topic of County Lines

Our Impact

58,850 Children and Young People supported and educated

5,000 Parents and carers supported and educated

4,000 Professionals trained

Escapeline delivers a range of targeted, trauma-informed interventions designed to prevent and disrupt the criminal exploitation of children and young people.

These numbers represent how many direct and indirect beneficiaries have been supported by our work in the last year.

Feedback:

I've been supported by Escapeline, as society is a lot more dangerous nowadays. Me and my friends talk about how we don't reckon we will make it to the age of 18 and every time we go out, we always have to keep an eye out. I want to spread awareness on risks as no child should have to see things! 14 year old

This made me think twice about when people have spoken to me and approached me. I will be more careful now

Students have been talking non-stop about the assemblies they had, and parents were really grateful to have the opportunity to learn about what is going on with regards to county lines. Two parents were in tears, and I think were able to see signs in their own children that means they can intervene.

ACHIEVEMENT AND PERFORMANCE

Awards and Achievements

In 2025, Escapeline celebrated a series of significant achievements that we are proud to highlight. Each of these milestones helped raise the charity's profile, bringing Escapeline further into the spotlight and increasing our visibility among young people and their parents.

Conference – We held our third Child Exploitation Conference in Bournemouth in November 2025 and it was our biggest and best, opened by the PCC Dorset. It was massive success with a variety of different agencies attending.

We were featured on Crimewatch Live (morning programme) on 14th March 2025, where we shared another of our project worker's stories. She grew up in the countryside and was sadly targeted by a drug gang when she was 15 years old. The segment also mentioned our plans for a helpline.

Bath University Research Project. We were shortlisted for a safeguarding award for the research project we carried out with Bath University, highlighting the importance of education and peer mentoring.

Advocating for System Change

Escapeline plays an active role in multi-agency safeguarding. We attend regular partnership meetings to share intelligence and improve responses to child criminal exploitation.

Key partners include:

- Police and Early Intervention Teams
- Primary and secondary schools
- Social services and youth workers
- Local charities
- The University of Bath
- The National Anti-Slavery Board

We have built a trusted working relationship with local police, regularly sharing disclosures from young people to support disruption activity and targeting of gang members. We are recognised as a “go-to” organisation when a child is at risk of criminal exploitation.

We are now working with the new Early Intervention Police team in Bridgwater to:

- Train frontline officers
- Deliver joint awareness sessions
- Strengthen early safeguarding responses

Our expertise has been recognised nationally, including by the National County Lines Co-ordination Centre.

In 2025 we trained senior officers leading county lines teams across the UK and have since been invited to speak at their National CPD events.

Community partnerships

We are also working with the Home Office to raise awareness with Bournemouth hotels, equipping staff to spot the signs of exploitation and respond appropriately.

Through partnership, research and national advocacy, Escapeline is not only supporting individual children — we are helping to shift the system around them.

Our aim is simple: earlier identification, better collaboration, safer outcomes for young people

Report of the Finance Director

Escapeline has had a very positive year financially in terms of generating support and grants for the charity. Total expenditure for the year was £ 260,154 (2023-2024 £191,584) of which 63.1% (2023-24 63.5%) related to staff salaries and related staff and volunteer costs. The increasing support for the charity during the year has meant that the initial budget for the year has been revised upward and project income has grown.

Total income for the year was £517,882 (2023 –24 £223,365). The increase in the year was due to a number of significant grants in the latter half of the year, together with a fundraising donation of £50,704 received in July 2025.

The net surplus for the year was £257,728 (2023-24 £31,781). This surplus has been positively impacted by £177,214 of income accrued by the charity from multi-year grants, as required by the SORP. This income will be not be received or spent until 2025-26 and 2026-27. This mis-match of income and expenditure means that it is likely that these years will show a deficit, as funds recorded in the 24-25 year are spent.

The unrestricted reserves are £345,988 (2023-24 £62,777). This increase in unrestricted reserves is excellent news and provides the organisation with stability and enables officers and trustees to focus on the sustainability of the organisation and the services provided. As noted above, these reserves will be spent down in future years.

Cash in the bank is £253,978 and net current assets are £423,234. This equates to 19.5 months of actual expenditure for 2024-25 (10.4 months actual expenditure 2023-24).

At the year end the total funds were £423,234 (2023-24 £165,506).

Reserves Policy

Reserves are needed to meet the working capital requirements of the charity, and to continue the current activities of the charity in the event of a temporary reduction in funding. The trustees have considered the charity's requirements for reserves in the light of the risks to the organisation and has established a policy whereby the unrestricted funds should equate to six months of our fixed overhead expenditure.

On this basis the reserves target as at 31 July 2025 was approximately £90,000.

The actual level of unrestricted free reserves as at 31 July 2025 was £345,988.

The Trustees aim to continue to build reserves through planned operating surpluses as activities allow, together with careful budgeting and promotion of fundraising activities.

Where reserves are held greater than 6 months overhead expenditure, the charity will seek to use the difference to match funds for projects with which it is involved.

The reserves policy is reviewed annually by the Board of Trustees to ensure it reflects any changing requirements of the charity.

Plan for 2026

This year has been a year of significant growth and expansion for the charity and we plan to consolidate this growth in the coming year. The Trustees will be working with the CEO to improve the policies and processes of the charity to enable the continued growth.

Strategic Goals

Medium term – within 2 years

- Expand geographically, initially into Devon and Cornwall and North Somerset
- Increase service to professionals, targeting health care providers and youth workers.
- Develop our new counselling service
- Develop a National professional consultancy training programme
- Further promote the telephone helpline to support victims of child exploitation, their parents and carers.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting 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, and
- 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 maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. 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 the trustees on 17 May 2026

L Richardson
Trustee

G Beavis
Trustee

Date: 17 May 2026

Date: 17 May 2026

Escapeline

Independent Examiner's Report to the Trustees
For the Year Ended 31 July 2025

Independent examiners report to the Trustees of Escapeline.

I report to the trustees on my examination of the accounts for Escapeline ("the charity") for the year ended 31 July 2025.

Responsibilities and basis of report

As the charity trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act").

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not comply with these records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Michelle Ferris BSc (Hons) FCA DChA
Albert Goodman LLP
Goodwood House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

Date: 21 May 2026

Escapeline

Statement of Financial Activities (including the Income and Expenditure Account)

For the Year Ended 31 July 2025

		2025			2024		
		Unres- tricted	Res- tricted	Total	Unres- tricted	Res- tricted	Total
	Note	£	£	£	As restated £	As restated £	As restated £
Income from:							
Donations and legacies	2	19,816	2,880	22,696	8,518	7,000	15,518
Charitable activities	3	304,855	174,664	479,519	55,335	136,719	192,054
Other trading activities	4	14,672	-	14,672	14,500	-	14,500
Investments	5	995	-	995	1,293	-	1,293
Total income		340,338	177,544	517,882	79,646	143,719	223,365
Expenditure on:							
Charitable activities	6	(56,948)	(203,206)	(260,154)	(47,114)	(144,470)	(191,584)
Total expenditure		(56,948)	(203,206)	(260,154)	(47,114)	(144,470)	(191,584)
Net income/(expenditure) before transfers		283,390	(25,662)	257,728	32,532	(751)	31,781
Transfers between funds	11	(179)	179	-	(7,707)	7,707	-
Net movement in funds		283,211	(25,483)	257,728	24,825	6,956	31,781
Reconciliation of funds							
Total funds brought forward	11	62,777	102,729	165,506	37,952	95,773	133,725
Total funds carried forward		345,988	77,246	423,234	62,777	102,729	165,506

The statement of financial activities has been prepared on the basis that all operations are continuing operations. There were no gains or losses arising in the period that are not shown above.

The statement of financial activities incorporates the income and expenditure account.

Escapeline
Balance Sheet
As at 31 July 2025

			2025	2024
		£	£	As restated £
	Note			
Current assets				
Debtors	9	178,561		31,750
Cash at bank and in hand		253,978		137,661
		<u>432,539</u>		<u>169,411</u>
Liabilities				
Creditors falling due within one year	10	(9,305)		(3,905)
Net current assets			423,234	165,506
Total net assets			<u>423,234</u>	<u>165,506</u>
The funds of the charity:				
Unrestricted funds:				
General funds	11	345,988		62,777
Total unrestricted funds			345,988	62,777
Restricted funds	11		77,246	102,729
Total charity funds			<u>423,234</u>	<u>165,506</u>

The notes on pages 15 to 25 form part of these accounts.

Approved by the Board for issue on 17 May 2026 and signed on their behalf by:

L Richardson
Trustee

G Beavis
Trustee

Escapeline
Statement of Cashflows
For the Year Ended 31 July 2025

		2025 £	2024 £
	Notes		
Cash flows from operating activities			
Net movements in funds for the year		257,728	31,781
Adjustments to cash flows from non-cash items:			
Finance income	5	(995)	(1,293)
		<hr/>	<hr/>
		256,733	30,488
Working capital adjustments:			
(Increase)/decrease in debtors	9	(146,811)	(17,110)
Increase/(decrease) in creditors	10	5,400	677
		<hr/>	<hr/>
Net cash flow from operations		115,322	14,055
Cash flows from investing activities			
Interest received		995	1,293
		<hr/>	<hr/>
Net cash flow from investing activities		995	1,293
		<hr/>	<hr/>
Net (decrease)/increase in cash and cash equivalents		116,317	15,348
		<hr/>	<hr/>
Cash and cash equivalents at the beginning of the reporting period		137,661	122,313
		<hr/>	<hr/>
Cash and cash equivalents at the end of the reporting period		253,978	137,661
		<hr/>	<hr/>
Cash & Cash equivalents reconciliation:			
Cash at bank		253,978	137,661
		<hr/>	<hr/>
Total cash & cash equivalents at the end of the reporting period		253,978	137,661
		<hr/>	<hr/>

1 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are:

1.1 General information and basis of accounting

Escapeline is an unincorporated charity governed by its constitution. The address of the registered office is given on page 1. The nature of the charity's operations and its principal activities are set out in the Trustees report on pages 2-10.

The financial statements have been prepared in £ sterling on the historical cost basis and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP FRS 102) and the Charities Act 2011

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2 Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income. The valuation of donated services is not quantified within the Statement of Financial Activities.

- Donation income is received by way of general grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable.
- Income from grants, relating to specifically the provision of goods or services as part of charitable activities or services to clients are included in full in the Statement of Financial Activities when receivable and in the period in which they relate to. Grants are deferred when the monies have been received in advance of the period in which they relate to.
- Other trading activities income includes income relating to services provided and is included in the Statement of Financial Activities when receivable.
- Investment income is included when receivable.

1.3 Donated services

In accordance with the Charities SORP (FRS 102), any unpaid general volunteer time is not recognised in the financial statements.

1.4 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services to its clients. It includes both costs that can be allocated directly to such activities and costs of an indirect nature which are necessary to support them.

1.5 Debtors

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

1.6 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.

1.7 Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

1.8 Taxation

Escapeline is a registered charity and is therefore not liable to taxation to the extent that its income and gains are applicable to charitable purposes only. Value added tax is not recoverable and is therefore included in the relevant costs in the Statement of Financial Activities.

1.9 Pension contributions

The charity operates a defined contribution pension scheme. The scheme and its assets are held by independent managers. Contributions are recognised in the Statement of Financial Activities in the period in which they become payable in accordance with the rules of the scheme.

1.10 Fund accounting

Funds held by the charitable company are one of the following types:

- Unrestricted general funds – these funds can be used in accordance with the charitable objects at the discretion of the Trustees.
- Restricted funds – these funds can only be used for the specific purposes as laid down by the donor. Expenditure which meets this criterion is charged to the fund, together with a fair allocation of management and support costs as appropriate.

Further explanations of the nature and purpose of each fund are included in the notes to the financial statements.

Escapeline

Notes to the Financial Statements For the Year Ended 31 July 2025

1.11 Financial instruments

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and liabilities of the charity and their measurements are as follows:

Financial assets – trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Financial liabilities – trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

1.12 Going concern

The trustees have reviewed the position of the charity and considered events during the year and since the year end that may have an impact on the charity's ability to continue to operate. No such events have been identified and there are no material uncertainties about the charity's ability to continue. As such, the accounts have been prepared on the basis that the charity is a going concern.

1.13 Prior period adjustment

During the year the charity breached the income threshold for the preparation of accounts under the receipts and payments regime and this is therefore the first year that the accounts have been prepared on the accruals basis. The SORP requires that comparative amounts are restated as if the accruals basis of accounting had always been applied. This has resulted in the following adjustment to the comparative figures:

	2024 under receipts and payments	Adjustment	2024 restated
Grant income	175,969	14,250	190,219
Fundraising	1,853	(18)	1,835
Services	11,915	(120)	11,795
Total income	209,253	14,112	223,365
Website costs	180	(2,500)	(2,320)
Wages	116,738	(391)	116,347
Employers NI	2,597	419	3,016
Employers Pensions	2,174	151	2,325
Total expenditure	193,905	(2,321)	191,584
Surplus/(deficit)	15,348	16,433	31,781
B/fwd unrestricted reserves	44,040	(6,088)	37,952
B/fwd restricted reserves	78,273	17,500	95,773
Debtors	-	31,750	31,750
Creditors	-	3,905	3,905
Reserves	137,661	27,845	165,506

Escapeline

Notes to the Financial Statements
For the Year Ended 31 July 2025

2 Income from donations and legacies:

	Unres- tricted £	Res- tricted £	2025 Total £	Unres- tricted £	Res- tricted £	2024 Total £
Donations and legacies						
Donations	19,156	2,880	22,036	8,123	7,000	15,123
Gift Aid	660	-	660	395	-	395
Total	19,816	2,880	22,696	8,518	7,000	15,518

3 Income from charitable activities:

	Unres- tricted £	Res- tricted £	2025 Total £	Unres- tricted As restated £	Res- tricted As restated £	2024 Total As restated £
Charitable activities						
Grants	251,500	174,664	426,164	53,500	136,719	190,219
Fundraising	53,355	-	53,355	1,835	-	1,835
	304,855	174,664	479,519	55,335	136,719	192,054

4 Other trading activities:

	Unres- tricted £	Res- tricted £	2025 Total £	Unres- tricted As restated £	Res- tricted £	2024 Total As restated £
Other trading activities						
Conferences and events	-	-	-	2,705	-	2,705
Services delivered	14,672	-	14,672	11,795	-	11,795
	14,672	-	14,672	14,500	-	14,500

5 Income from investments:

	Unres- tricted £	Res- tricted £	2025 Total £	Unres- tricted £	Res- tricted £	2024 Total £
Investment income						
Bank interest	995	-	995	1,293	-	1,293
	995	-	995	1,293	-	1,293

6 Expenditure on charitable activities

	Note	Unres- tricted	Res- tricted	2025 Total	Unres- tricted	Res- tricted As restated	2024 Total As restated
		£	£	£	£	£	£
Direct costs							
Wages and salaries	7	4,775	159,331	164,106	11,969	109,719	121,688
Conference and events		-	-	-	1,783	115	1,898
Fundraising costs		327	-	327	339	-	339
Outreach work		-	21	21	-	-	-
Project expenditure		886	9,040	9,926	179	7,588	7,767
Volunteers expenses		429	544	973	54	9	63
Accountancy fees		4,866	144	5,010	1,245	165	1,410
Advertising		41	-	41	238	-	238
Bank charges		146	-	146	115	-	115
Cleaning		105	-	105	-	-	-
Computer and software		4,795	4,481	9,276	2,073	3,804	5,877
Funding, admin management and evaluation		23,956	2,600	26,556	21,035	1,195	22,230
Insurance		(428)	1,796	1,368	(728)	1,945	1,217
Legal fees		-	-	-	660	-	660
Mileage claims		992	19,920	20,912	2,278	15,480	17,758
Office stationery		69	89	158	154	40	194
Postage and carriage		439	-	439	463	-	463
Premises expenses		160	-	160	-	-	-
Professional fees		4,713	504	5,217	3,027	565	3,592
Recruitment expenses		1,011	-	1,011	403	441	844
Room hire & rent		5,190	220	5,410	799	1,265	2,064
Staff training		123	882	1,005	366	30	396
Subsistence		2,006	177	2,183	1,592	174	1,766
Sundry expenses		343	-	343	471	-	471
Telephone and internet		123	1,855	1,978	(109)	995	886
Travelling		1,881	1,602	3,483	1,028	940	1,968
Website costs		-	-	-	(2,320)	-	(2,320)
Total		56,948	203,206	260,154	47,114	144,470	191,584

7 Staff costs

	2025	2024
	£	£
Wages and salaries	156,378	116,347
Employer's national insurance	5,779	3,016
Employer's pension contributions	1,949	2,325
	<u>164,106</u>	<u>121,688</u>

The average monthly head count of employees during the period was 13 staff (2024: 12 staff).

No employee received remuneration of more than £60,000 during the year (2024: none).

The charity operates a defined contribution pension scheme. The pension charge for the year represents contributions payable by the charity to the scheme. Contributions totalling £nil (2024: £490) were payable to the scheme at the end of the year and are included in creditors.

Key management personnel

The key management personnel of the charity are considered to be the Chief Executive Officer. The total costs to the charity of employee benefits (including employer national insurance) for the key management personnel was £49,130 (2024: £42,010).

8 Related parties

The trustees (or any persons connected with them) did not receive any remuneration during the year (2024 – none).

In 2025 one trustee (2024: one trustee) was reimbursed £5 (2024: £476) for miscellaneous expenses incurred on behalf of the charity.

9 Debtors

	2025	2024
	£	As restated £
Trade debtors	1,347	-
Prepayments and accrued income	177,214	31,750
	<u>178,561</u>	<u>31,750</u>

£80,000 of accrued income (2024: £5,000) is due in greater than one year.

10 Creditors: Amounts falling due within one year

	2025	2024
	£	As restated £
Trade and other creditors	2,429	2,525
Accruals	6,876	1,380
	<u>9,305</u>	<u>3,905</u>

Escapeline

Notes to the Financial Statements For the Year Ended 31 July 2025

11 Summary of movement in funds

	Balance 1.8.24 £	Income £	Expenditure £	Transfers £	Balance 31.7.25 £
Restricted Funds					
Alice Ellen Cooper Dean	-	5,000	(639)	-	4,361
Asda	-	880	-	-	880
Corton Hill - Somerset	-	5,000	(5,179)	179	-
DCF (BCP schools)	-	5,000	(1,650)	-	3,350
Fairfield CT (Counselling)	-	5,000	(5,000)	-	-
Ninesquare Trust (Helpline)	-	25,000	(3,250)	-	21,750
Project Spark	-	5,000	(4,733)	-	267
SNG #iWill	-	3,750	(2,879)	-	871
Somerset Services	-	1,500	(86)	-	1,414
St James Place (Dorset 1-1)	-	2,500	(2,500)	-	-
The Woodland Trust - Core	-	3,000	(3,000)	-	-
The Four Barrows Foundation	-	1,660	-	-	1,660
Wesleyan (Wiltshire)	-	4,737	(524)	-	4,213
Wessex Water (Mendip 1-1)	-	1,000	(1,000)	-	-
Wilts Community Foundation (Wilts services)	-	5,000	(5,000)	-	-
Wiltshire PCC (Swindon)	-	5,000	(4,943)	-	57
Hunts Food Group (via SCF)	11,148	-	(1,997)	-	9,151
Dorset Comm Neighbourhood	2,500	-	-	-	2,500
Albert Hunt (Counselling)	4,000	-	(4,000)	-	-
Cheshire CF EMR (Chard area)	8,937	-	(8,937)	-	-
Corton Hill - Dorset (Schools)	15,000	-	(7,445)	-	7,555
Dorset - Core	2,491	10,000	(12,491)	-	-
Dorset Services (small grants)	1,880	2,000	(2,555)	-	1,325
HPC-Hinkley Point	4,938	74,017	(62,013)	-	16,942
National Lottery Awards for All	18,737	-	(18,737)	-	-
SCF Crime Prevention Fund	3,381	-	(3,381)	-	-
The Fore (Wiltshire 1-1)	414	10,000	(9,464)	-	950
The Norman Family (1-1)	-	2,500	(2,500)	-	-
Postcode Local Trust (counselling)	11,886	-	(11,886)	-	-
DCF Neighbourhood Fund (BCP schools)	4,498	-	(4,498)	-	-
Alice Ellen Cooper Dean (Dorset services)	2,046	-	(2,046)	-	-
Allen Lane (CEO salary/overheads)	1,742	-	(1,742)	-	-
Geoff Herrington	4,302	-	(4,302)	-	-
Grocers Hall (1-1 Somerset & Dorset)	1,020	-	(1,020)	-	-
St James's Place (Dorset 1-1 & small groups)	1,069	-	(1,069)	-	-
Walter Guinness (Wiltshire CYP)	720	-	(720)	-	-
Wessex Water (DCF - BCP schools & 1-1)	2,020	-	(2,020)	-	-
Total Restricted Funds	102,729	177,544	(203,206)	179	77,246
Unrestricted Funds					
General Fund	62,777	340,338	(56,948)	(179)	345,988
Total Unrestricted Funds	62,777	340,338	(56,948)	(179)	345,988
Total Funds	165,506	517,882	(260,154)	-	423,234

Escapeline

Notes to the Financial Statements For the Year Ended 31 July 2025

Summary of movement in funds - prior year

	Balance 1.8.23 As restated £	Income As restated £	Expenditure As restated £	Transfers £	Balance 31.7.24 As restated £
Restricted Funds					
Hunts Food Group (via SCF)	26,250	-	(15,102)	-	11,148
Dorset Comm Neighbourhood	2,500	-	-	-	2,500
Albert Hunt (Counselling)	-	4,000	-	-	4,000
Cheshire CF EMR (Chard area)	-	8,937	-	-	8,937
Corton Hill - Dorset (Schools)	-	15,000	-	-	15,000
Dorset - Core	-	5,000	(2,509)	-	2,491
Dorset Services (small grants)	-	3,000	(1,120)	-	1,880
HPC-Hinkley Point	-	34,313	(29,375)	-	4,938
National Lottery Awards for All	-	19,060	(323)	-	18,737
SCF Crime Prevention Fund	-	5,000	(1,619)	-	3,381
The Fore (Wiltshire 1-1)	-	10,000	(9,586)	-	414
Postcode Local Trust (counselling)	20,000	-	(8,114)	-	11,886
DCF Neighbourhood Fund (BCP schools)	-	5,000	(502)	-	4,498
Alice Ellen Cooper Dean (Dorset services)	-	5,000	(2,954)	-	2,046
Allen Lane (CEO salary/overheads)	-	3,000	(1,258)	-	1,742
Geoff Herrington	-	8,800	(4,498)	-	4,302
Grocers Hall (1-1 Somerset & Dorset)	-	2,000	(980)	-	1,020
St James's Place (Dorset 1-1 & small groups)	-	2,484	(1,415)	-	1,069
Walter Guinness (Wiltshire CYP)	-	1,000	(280)	-	720
Wessex Water (DCF - BCP schools & 1-1)	-	4,000	(1,980)	-	2,020
Weavers (Ex Offenders salary)	3,797	-	(3,298)	(499)	-
Children In Need	8,089	-	(8,089)	-	-
Cooper Associates (Taunton education & 1-1)	5,000	-	(5,000)	-	-
DCF #iwill (Weymouth & Portland)	3,319	-	(3,269)	(50)	-
Dorset PCC Fix the Future	3,676	-	(2,760)	(916)	-
DCF -Corton Hill	2,760	-	(3,676)	916	-
Garfield Weston	6,000	-	(6,000)	-	-
National Lottery Community Fund	5,525	-	(5,525)	-	-
SCF Corton Hill	2,665	-	(2,665)	-	-
SCF Main Grants (Taunton area)	4,967	-	(4,967)	-	-
Tesco Blue Tokens	4,167	1,125	(5,292)	-	-
Van Neste	3,731	-	(3,731)	-	-
High Sheriff Dorset	167	-	(83)	(84)	-
Four Barrows (Wiltshire schools)	-	1,000	(1,000)	-	-
Leonard Laity Stoate (Dorset 1-1)	-	1,000	(1,000)	-	-
Norman Family Trust (Taunton education & 1-1)	-	2,500	(2,500)	-	-
Wiltshire Police FD (Devizes)	-	2,500	(2,500)	-	-
High Sheriff Somerset	-	-	(1,500)	1,500	-
Other Restricted Funds	(6,840)	-	-	6,840	-
Total Restricted Funds	95,773	143,719	(144,470)	7,707	102,729
Unrestricted Funds					
General Fund	37,952	79,646	(47,114)	(7,707)	62,777
Total Unrestricted Funds	37,952	79,646	(47,114)	(7,707)	62,777
Total Funds	133,725	223,365	(191,584)	-	165,506

Escapeline

Notes to the Financial Statements For the Year Ended 31 July 2025

Purpose of material funds:

The purpose of material funds is as follows:

- Alice Ellen Cooper Dean – all Escapeline work in Dorset including core costs
- Corton Hill – Somerset – education in Somerset (not 1 to 1)
- DCF (BCP schools) – education in the BCP area
- Fairfield CT (counselling) – counselling services
- Ninesquare Trust (Helpline) – helpline funding
- Project Spark – 1 to 1 sessions and small group work, all areas
- Wilts Community Foundation (Wilts Services) – 1 to 1 sessions and education in Wiltshire
- Wiltshire PCC (Swindon) – 1 to 1 sessions in Swindon
- Dorset – Core – work in Dorset
- HPC – Hinkley Point – all work in Bridgwater and the surrounding area
- The Fore (Wiltshire 1-1) – 1 to 1 sessions and education in Wiltshire
- Hunts Food Group – (SCF) – Education in Somerset (not 1 to 1)
- Cheshire CF EMR (Chard area) – 11+ education and 1 to 1 in Chard and a 30 miles radius including Crewkerne and Axminster
- Corton Hill – Dorset (Schools) – Education in Dorset
- National Lottery Awards for All – Somerset 1 to 1 sessions, awareness and mentoring
- SCF Crime Prevention Fund – Education and mentoring in Yeovil, Chard and Crewkerne
- Postcode Local Trust (counselling) – counselling pilot with children at risk of exploitation by County Lines gangs.
- DCF Neighbourhood Fund (BCP Schools) – Education in Schools
- Geoff Herrington – workshops, group work, parent support, 1to1 sessions in South West
- Children in Need - this project will provide a targeted support service for children and young people identified as exploited by criminal gangs. The activities will increase safety, increase empowerment and reduced substance misuse.
- Cooper Associates (Taunton education & 1-1) – Education in Somerset

Transfers may be made from unrestricted funds insofar as expenditure charged to restricted exceeds monies received, to cover any deficit that would otherwise arise. Transfers are also made, in accordance with the SORP, on purchase of assets from restricted funds that can be taken to discharge the restriction. The trustees are satisfied that sufficient resources are held to enable each fund to be applied in accordance with any restrictions.

Escapeline

Notes to the Financial Statements
For the Year Ended 31 July 2025

12 Analysis of net assets between funds

	Unres- tricted	Res- tricted	2025 Total	Unres- tricted As restated	Res- tricted As restated	2024 Total As restated
	£	£	£	£	£	£
Current assets	355,293	77,246	432,539	66,682	102,729	169,411
Creditors due within one year	(9,305)	-	(9,305)	(3,905)	-	(3,905)
	<u>345,988</u>	<u>77,246</u>	<u>423,234</u>	<u>62,777</u>	<u>102,729</u>	<u>165,506</u>