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Report of the Trustees and
Financial Statements
for the Year Ended 31 March 2024
for
Break the Silence

Break the Silence

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for the Year Ended 31 March 2024

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Report of the Trustees (incorporating the Directors' Report) for the Year Ended 31 March 2024

The trustees present their report and financial statements of the charity for the year ending 31st March 2024. This is prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 (as amended), the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and 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 (FRS102).

OBJECTIVES AND ACTIVITIES

About Break the Silence

Break the Silence make a profound and positive difference in the lives of those affected by childhood sexual trauma, their partners and family members. We support all genders, age 13+ across East and North Ayrshire. We:

- offer a professional counselling service which was accredited by British Association for Counselling and Psychotherapy (BACP) in January 2024. We work collaboratively at the client's pace, facilitating positive change through healing to challenge the effects of sexual trauma and to assist post-traumatic growth.
- listen and offer a range of different therapeutic modalities to ensure people have choice and control over their therapy, these include psychodynamic, cognitive behavioural therapy, integrative, person-centred, compassion focussed, pluralistic, and eye movement de-sensitisation and re-processing (EMDR).
- provide psychoeducational support for partner/family member(s) so that they feel able to recognise and respond appropriately to the signs of childhood sexual trauma; are better equipped to recognise self-harming or self-destructive behaviour resulting from their family member/partner's experience of trauma; are able to recognise the challenges faced by family member/partners in accessing services to meet their social and healthcare needs; and feel better equipped to support their family member/partner through their recovery journey.
- explore opportunities to influence, promoting early intervention and prevention and representing the collective voice of those affected by sexual trauma to educate and inform, reducing inequalities by improving education and understanding of trauma in our communities.

Break The Silence are a trauma-informed, trauma-specialist, client-led organisation and support the principles of; safety, trust, choice, collaboration and empowerment. We are organisational members and an accredited service of British Association for Counselling and Psychotherapy (BACP), adhering to the BACP Ethical Framework for the Counselling Professions. Clinical staff are professionally qualified psychotherapists and registered with one of the following: the British Association for Counselling & Psychotherapy (BACP), Counselling & Psychotherapy in Scotland (COSCA), British Psychological Society (BPS), or British Association for Behavioural and Cognitive Psychotherapists (BABCP). Under the National Trauma Training Programme (NTP), our clinical staff are classified as trauma-specialists.

We use proven, recognised and validated psychometric assessment measurement tools; have a formal safeguarding policy and safeguarding training programme; and a process for critical risk/incident reporting/monitoring/staff support. Clinical staff are trained in suicide awareness and client liaison team are trained in mental health first aid.

In August 2023 we appointed Trustee Noelle Maye to the designated role of Safeguarding Lead on our Board of Trustees with Sharon Belshaw, CEO-Clinical retaining safeguarding responsibilities for the organisation. We also have a formal agreement for ad-hoc support with Dr Phil Quinn, Chartered Consultant Counselling Psychologist, registered with HCPC and DCoP Scotland Chair.

Our service is confidential and personal information is held securely and in accordance with Information Commissioner's Office (ICO) data protection regulations.

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Break the Silence treat people with kindness, dignity and compassion, respects the rule of law, acts in an open and transparent way, while working within our organisational values. These values are:

Compassionate and Collaborative

- We are compassionate and act with dignity and respect
- We work together to promote healing and growth to improve lives
- We listen and are responsive

Effective and Knowledgeable

- We learn and share our knowledge, experience, study, research, evaluation and innovation
- We collaborate to promote early intervention and prevention
- We are flexible and adaptive, responsive to changing needs

Influence and Inform

- We are a centre of excellence with qualified practitioners, offering a choice of therapeutic modalities
- We explore opportunities for positive change, representing the collective voice of those affected by sexual trauma
- We aim to reduce the impact of sexual trauma in our communities

Public benefit:

The charity meets the definition of a public benefit entity under FRS 102.

Volunteers:

In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the financial statements as this cannot be reliably measured.

STRATEGIC REPORT

Achievement and performance

Before I comment on the many highlights for Break the Silence during the year I'd like to take a moment to reflect on our journey so far as we look to celebrating 20 years of service operations in October 2024. Kate Short, founder of Break the Silence bravely, tirelessly and after much consultation established the service in 2004 operating from 2 rooms in a tenement block. Her vision was to offer easily accessible, holistic counselling services to survivors of childhood sexual abuse and their families: meeting their complex and diverse needs. Break the Silence continues to be driven by Kate's vision as you will see as you read about our achievements this year. Through the dedication of our staff and volunteers our service allows survivors to move forward in a positive and healthy way. The voice of survivors has been amplified in the last 20 years far out with Ayrshire to a National level, we truly are a Centre of Excellence.

Staff and trustees look forward to celebrating 20 years of service operations in October 2024.

"2024/25 will be a busy and challenging year for the charity, balancing demand, clinical capacity, and driving service improvements in the face of financial uncertainty in the sector. We will focus on continuing to provide a quality service for clients, developing and growing income generation streams in addition to progressing goals towards environmental improvement and sustainability. As always, we will approach the challenges ahead with energy, enthusiasm and commitment, honouring the courage and strength of our clients". Lesley Craig, CEO-Operations.

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During 2023/24, Break the Silence continued provision of a hybrid service offering support through; telephone counselling, asynchronous counselling, virtual counselling, and face to face in person counselling support through outreach locations in East and North Ayrshire.

In the reporting period, the charity offered support to 445 people across East and North Ayrshire, offering 3,837 sessions of professional support. Referrals received over the year totalled 470 with 167 re-referrals and 303 new referrals for support.

In the reporting year, we introduced bi-annual client feedback surveys as part of our improved monitoring and evaluation programme with surveys carried out in September 2023 and March 2024. These results provide us with an insight into our service performance.

From Client-Feedback Survey, March 2024 (45 responses, 28% response rate):

100% reported that on initial contact staff were helpful, professional and responsive.

96% reported that appointment scheduling was convenient.

93% reported that they could access service in a way that supported their needs.

100% reported that their Counsellor was professional and understanding.

100% reported that Break the Silence treated them with dignity and respect.

93% reported that Break the Silence helped them make useful choices and/or decisions about daily lifestyle.

100% reported that Break the Silence were committed to promoting and improving overall wellbeing.

98% of clients rated the usefulness of our service as 'Extremely useful'

Break the Silence Client Feedback:

"The support received has helped me immensely from getting out of bed, over-coming a fear of going outside, helping me to realise and understand the trauma I experienced, begin to come to terms with it and understand how it has impacted on every aspect of my life, and how I can begin to make changes toward a more peaceful life away from self-doubt and self-loathing and the feeling of powerlessness".

"The therapy and support from break the silence has allowed me to better understand my trauma and understand how my brain/thinking work. Therapy has kept me safe and alive at my lowest points and built me up and given me the confidence to explore new ways of thinking and in turn allowed me to have much more of a life than I was able to before. Therapy continues to build me up, strengthen me as a person and is teaching me to accept myself for who I am. Therapy gives me hope that I can live with my trauma rather than be consumed by it".

"The support I have received from break the silence has been life changing for me. I have been treated with such kindness and compassion, and I have learned how to be more compassionate towards myself. This has improved my relationship with both myself and others. My quality of life has greatly improved, my self-esteem and confidence continue to grow".

"The support enables me to carry out daily life experiences which I could not do prior to my counselling eg go out the house, go to work etc. It has and continues to support me in working through my trauma, become aware of triggers and coping mechanisms".

"Break the silence have been very supportive of my need to make sense of what has happened to me. Slow, steady and led by my ability to cope with certain issues at my pace. Helps me make more decisions with more confidence and has really helped with the shame I have about my past. I really can't put into words the encouragement and understanding Break the Silence have and are still giving me".

We acknowledge and thank the clients for their consent to share their words in this report.

Discharge evaluations are also conducted at the end of therapy as part of our monitoring/evaluation programme. From those completing evaluation in the reporting period (28), 100% said they were satisfied with the service and 100% said they would recommend it to others.

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In addition:

- 100% reported increased confidence
- 96% reported increased wellbeing
- 95% reported increased ability to cope
- 89% reported reduction in self-harming behaviours
- 100% reported they were able to create goals and outcomes
- 100% reported they were supported to access other services that met social and healthcare needs
- 100% reported they were supported to move on to positive destinations
- 100% reported they were supported to access community resources and follow up new interests

We have continued to work on the development of an improved monitoring/evaluation approach with a new model being introduced from 1st April 2024 which will also result in changes to our internal client management system.

Our Client Led Advisory Group met with external agencies eg Researcher from Queen Margaret University, providing their insight and views. They participated in development of Child Protection Scotland's 2024 "What if you're right" campaign. Clients were invited to participate in research "What Would have Prevented your Abuse" with data from 60 participants shared with Lucy Faithfull Foundation to aid in prevention activities. Clients also participated in research with Dr Hewer of University of Edinburgh on the rape clause.

2023/24 was an incredibly busy year, especially given the uncertainty in the sector as a result of the economic climate. Despite the economic challenges, the charity continued to focus on continuous improvement, strengthening and developing the charity through:

- Completion of Cyber Essentials Assurance Accreditation in July 2023
- Successfully tendering for contract with North and East Ayrshire Council, commencing 1st April 2024
- Recruitment of Operations Manager role to strengthen operations and aid succession planning arrangements
- Introduction of a part-time Development Worker role to focus on digital marketing/approaches
- Updating Staff Handbook and Policies
- Digital Development Strategy introductory session with staff and trustees
- Updating Disaster Recovery and Business Continuity Plan and dry run/scenario test session
- Successfully tendering to become preferred bidder on East Ayrshire Council's Whole Family Support Framework
- Undertaking SCVO Growing Climate Confidence health check
- Reviewing Equality, Diversity and Inclusion approaches and strengthening Fair Work First Practices
- Creating a Roadmap with actions against 6 characteristics of resilient charities (Charities Aid Foundation)

In January 2024, Break the Silence achieved BACP service accreditation. BACP accreditation demonstrates that a service provider offers an accountable, ethical, professional and responsive service to clients, staff, volunteers and stakeholders. This was a significant achievement for the organisation and one which we believe will provide confidence to customers and clients in the service they can expect when coming to Break the Silence. Currently only 3 organisations in Scotland are registered as accredited.

"This service was a delight to visit, and the assessors would like to formally thank all the staff for the giving of their time and their full engagement with the visit. During the visit there were numerous examples from all the staff that the service was delivering an extremely high standard of ethical and professional service. It would seem all staff are working flat out to provide a caring and compassionate service to a complex range of clients. Of particular note, was the way the service had responded promptly and effectively to the pandemic and adapted to a different way of working, investing comprehensively in IT and technology."

Alongside this, the level of support and safeguarding for staff was outstanding and this, coupled with regular team meetings, clinical and peer supervision, and wide-ranging frequent training, clearly contributes to a cohesive workforce and high level of staff retention. In conclusion, the assessors enjoyed meeting with the team and hearing more about the ongoing challenges for this service. There was much to celebrate within the service and clients can be assured the service they receive is professional, compassionate and ethical. We wish you well for the coming year". BACP Service Accreditation Report.

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"We took the decision to undertake BACP service accreditation in order to measure our service against BACP's professional standards, identifying any areas for improvement. We are absolutely delighted and congratulate our team on this significant achievement which evidences our commitment to being a centre of excellence in the provision of childhood sexual trauma support."

"Achieving the accreditation offers reassurance to clients that our service is safe, secure and professionally managed, improves recruitment and retention, enhances recognition and credibility with external stakeholders and offers external validation of our counselling and psychotherapy service". Sharon Belshaw, CEO-Clinical

In February 2024, the charity was awarded "Winner" of the Ayrshire Chamber's prestigious Business Excellence Award. The award serves as a testament to Break the Silence's exceptional achievements and its enduring commitment to excellence. Brian McGilvary, head judge of the 2024 Business Excellence award said; *"Our 2024 winner, Break the Silence has displayed great leadership within their business as a whole; this accompanied with their strategic direction has enabled them to deliver positive results for both their client base as well as internally. The judges visit to the Break the Silence showcased a highly cohesive team, where they demonstrated the use of modern technology and their staff's attention to detail was pivotal to them being crowned as winners. Congratulations again from our judging panel to Break the Silence on winning this prestigious award."*

During the year, we delivered trauma-training to 2 staff from Samaritans. We also reviewed and updated our online trauma training programme. Trauma training is delivered by Dr Geraldine Butcher and we thank Geraldine for her continued support and voluntary contribution to the organisation.

By being exposed to other peoples' trauma daily and having a large capacity for empathy, people working in the field of trauma are at greater risk of developing vicarious trauma, secondary stress, compassion fatigue, burnout and exhaustion. These risk factors combined with the challenges of the pandemic, cost of living crisis and remote working makes it essential that Break the Silence prioritise staff health and wellbeing for our team.

Break the Silence recognises that our staff are our most valuable assets and we have been delighted to offer learning and development opportunities to continue to improve skills and knowledge within our team. Our team undertakes continuous professional development to keep knowledge current through subscriptions, reviewing research papers, journals, and through training and attendance at events/conferences. Our Clinical Leads trained in Compassion Focused Therapy for Staff Support and this will benefit clients, staff and support our vicarious trauma work/service delivery. In addition, our Clinical Leads – Melanie Fieldhouse and Lesley Anne Pratchett delivered this to our staff team and received positive feedback.

"It was an interesting 8 weeks which I thoroughly enjoyed and will go on to practice what I learned to help navigate around my "tricky brain" and in this mad, mad world we live in. The course has really made me think about what makes me tick and to take stock, reflect and reset. I feel more confident and hope I can go on and have a different approach to life and to further cultivate compassion in my life and to myself. I would encourage everyone to complete this course". CFS participant.

We carried out an annual anonymous staff survey, the results of which show:

I am engaged with Break the Silence, it is as a great place to work: 73% strongly agree
Break the Silence provides me with resources to support my health and wellbeing: 73% agree entirely
Break the Silence takes an active interest in my wellbeing: 91% agree entirely
People from all backgrounds are given an equal opportunity in this organisation: 91% strongly agree
My work contributes to the organisation's mission and goals: 91% strongly agree
I feel safe and supported in the workplace: 100% strongly agree

We have also been fortunate to engage in training opportunities through funder-plus programmes and acknowledge the support of: Inspiring Scotland's Specialist Volunteer Network; SOCAS network and learning session opportunities; Just Enterprise Leadership training; Social Investment Scotland – Impact: Leaders who Coach programme; R S MacDonald funder-plus support which provided a wide variety of training opportunities, mentoring support, membership of The Association of Chief Officers of Scottish Voluntary Organisations (ACOSVO) and attendance at the ACOSVO Annual Conference.

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During the year, we were delighted to also offer staff the opportunity for learning and discussion through sessions with Resilience Learning Partnership on trauma-informed language/organisations, Tracy Clark on Neurodiversity, and a study-visit/meeting with Louise Storie of The Donaldson Trust on Neurodiversity.

We also offer our thanks to Trustees Noelle Maye (Safeguarding Training Officer for the Church of Scotland) who delivered safeguarding training for the organisation and to Shaun Alexander (an experienced public sector lawyer with an in-depth knowledge of the criminal justice system) who delivered a comprehensive training session on pre-trial therapy.

To support the health and wellbeing of our team, we continued to offer Employee Assistance through the Chamber of Commerce Westfield plan, clinical supervision sessions, peer support sessions, regular team meetings, one to one meetings, along with a weekly e-bulletin and other activities, eg quarterly wellbeing sessions. In the reporting period we offered sessions on; The Havening Technique, Yoga, Pilates, Qi-Gong and Compassion Focussed Support. Thank you to all those who delivered wellbeing sessions across the reporting year. We acknowledge and thank North Ayrshire Health and Social Care Partnership for funding support through the Wellbeing Fund to aid in the provision of these activities.

Given our many years of experience working in this field, we recognised that other organisations may also have need of vicarious trauma support for their staff. We have used our skills and experience to develop and pilot a formal training and support service in relation to vicarious trauma to provide a much-needed service, whilst assisting us with income generation to support the charitable activities of Break The Silence. In 2023/24, we delivered vicarious trauma services to teams at risk of vicarious trauma through two local authorities, supporting their staff teams and delivering a group training session.

We continued to focus on early intervention and prevention approaches. We thank University of Glasgow Find A Solution programme and interns Debanjana Das and Daniel Szittyta for their work on our early intervention online information project, identified as a beneficial approach to engagement through feedback with a Youth Forum with College students. We hope to take this project forward in the future (subject to funding).

We promoted early intervention/prevention by supporting local schools participating in the Wood Foundation's Youth Philanthropy Initiative (YPI), the biggest independent programme being delivered through Scottish Education, empowering tens of thousands of young people each year to make a difference in their communities. Through engaging with pupils in schools on YPI we raise awareness of sexual trauma and of the support available locally to promote early intervention. We were delighted that the Greenwood Academy team won their YPI which also resulted in an award of £3k to the charity. We express our deepest gratitude to all the YPI participants, to the schools and to the Wood Foundation.

*In a world that
Should be filled with care
People suffer, it's just not fair
Those tears falling down their faces
Staining their cheeks
Preventing their words
Their innocence stolen,
Their spirits crushed
Their confidence taken away
Their desperation and embarrassment
But most of all, those tears are their anger
They know what they want to do and say
But their mouth can't form the words
No matter how hard they try

Let's stand together, lend a
Healing hand, protect the people
From sexual abuse, let them
Thrive and expand with
Love and support
We can make a change

We must break the silence
We need to end the violence*

Poem by Tima, Greenwood Academy YPI Group.

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We supported online campaigns using our social media platforms, eg Sexual Abuse & Sexual Violence Awareness Week, 16 Days of Action, Neurodiversity Week, What If You're Right Child Protection to name a few.

We participated in activities which deliver community benefit and help to raise awareness of trauma including; YPI as mentioned above, STEAM promotion event (West Kilbride), Youth Forum (Kilmarnock College), Presentation HND Students (Ayrshire College), presentation NHS Staff Nurse, East Ayrshire Council elected Member's Event, trauma training to 2 Samaritans Team members, presentation to Inspiring Scotland's Learning Disabilities portfolio, presentation at CMS, Glasgow/Social Investment Scotland's Funder Event on Inspiring Scotland's Specialist Volunteer Network, 16 days of action events including Reclaim the Night walks, presentation to North Ayrshire GP Forum to name a few examples.

Sharon Belshaw, CEO-Clinical has also written a number of papers to aid prevention of childhood sexual abuse, including; an article published in March 2024 in the British Journal of Midwifery; an article on Autism and Sexual Abuse, raising awareness for parents which is due for publication in Autism Parenting Magazine (global circulation) in June 2024; an article on Neurodiversity and Sexual Abuse has also been written and will be published in summer 2024 through Social Work News (52k followers) – date to be confirmed. In addition, we published some internal articles on our website; Vicarious Trauma – supporting your staff; and Self-Care Practices.

We participated and engaged with the Action Trauma network, supporting and promoting their network and attended the Annual Trauma Summit 2023. We also attended BACP Research Conference 2023, ACOSVO Annual Conference 2023, Neurodiversity at Work Conference 2023, Thriving Survivors Conference 2023 and were delighted to be featured in the Action Trauma March 2024 spotlight on-line.

We participated in a number of partnerships and networks to explore opportunities for positive change, to learn and transfer knowledge/experience, and to ensure the collective voice of those affected by sexual trauma is represented and heard.

- Scottish Parliament's Cross-Party Group for Adult Survivors of Sexual Abuse
- The National Prevention group led by Lucy Faithfull Foundation
- The Sibling Sexual Abuse Sub-Group led by Lucy Faithfull Foundation
- The Scottish Government/Inspiring Scotland SOCAS Network
- The Survivors Trust Network
- The Male Survivors Partnership UK
- East Ayrshire Violence Against Women Partnerships
- The Association of Chief Officers of Scottish Voluntary Organisations (ACOSVO)
- Voluntary Health Scotland

Through the Scottish Government/Inspiring Scotland SOCAS network, we have had additional opportunities to meet regularly with other support agencies supporting people affected by childhood sexual trauma across Scotland. This has provided a wealth of opportunity in learning and sharing of knowledge/experience, especially in discussing trends and challenges within our specialist field of work. The network has also created additional learning opportunities including an annual learning and development in person event.

Through SOCAS and other networks, Break the Silence has accessed a range of support to help us develop our organisational capacity, including Inspiring Scotland's Specialist Volunteer Network, enabling us to access specialist skills and pro-bono support to assist us. Special thanks to Punjab Singh through the Specialist Volunteer Network who supported us in testing out our refreshed disaster recovery and business continuity plan. This session helped us to further refine and improve our disaster recovery and business continuity approaches.

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Funding continues to present significant challenges, especially as we recover from the impact of COVID and now as a result of the cost-of-living crisis, therefore we would like to offer our sincere thanks to all of the following who supported us financially throughout the year and for access to funder-plus training where applicable:

- Charities Aid Foundation – Keystone Fund
- East Ayrshire Council
- North Ayrshire Council
- The NHS
- The R S Macdonald Charitable Trust
- The Scottish Government (SOCAS Fund managed by Inspiring Scotland)
- University of Glasgow (Find A Solution Programme)
- And all of the individual and corporate donors who supported us throughout the year through donations or fundraising activities

We extend our gratitude to our team and commend them for their continued commitment to their work and our charity, honouring and respecting our values and positively contributing to a centre of excellence, supporting people affected by childhood sexual trauma.

We give sincere and heart-felt thanks to our clients for coming to our service, placing their trust with us, allowing us to be with them while processing their trauma. We admire and are inspired by you each and every day. It is a privilege to be part of your life at this time.

Financial review

The financial statements show the overall position of the charity as at 31 March 2024, its incoming resources and the application of these resources for the year ended that date.

The charity recorded a net deficit of £13,168 (2023: £1,320 surplus) and had net assets at 31 March 2024 of £264,745 (2023: £277,913), comprising £25,143 in restricted funds and the remaining £239,602 in unrestricted funds.

Principal funding sources

The charity's principal sources of income were £209,125 from the Scottish Government's SOCAS Fund, and £166,328 in contract income from North and East Ayrshire Councils. The charity was also able to secure £7,500 in grants from R S MacDonald Charitable Trust and £48,608 from Charities Aid Foundation Keystone Fund.

Reserves policy

It is the charity's policy to maintain reserves at a level which equates to at least three months' operating costs, including all charitable expenditure together with fundraising, management and administration costs.

After adjusting for exceptional costs and fixed assets held within unrestricted reserves, the charity's unrestricted funds at the balance sheet date represented five and a half month's operating costs. The trustees are of the opinion that these reserves are sufficient to allow existing activities to continue for this period.

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Principal risks and uncertainties

Funding uncertainty continues to be the main area of risk requiring ongoing monitoring.

As mentioned in the prior year accounts, Break the Silence has in recent years been mainly reliant upon income from its service level agreement with North and East Ayrshire Councils (the "Joint SLA"), and from the Scottish Government's SOCAS Fund (the "SOCAS Fund"). These two funding sources are still expected to be the main income streams over the next 2 years, albeit, at lower levels than in prior years, due to the current economic environment and the resultant pressures on Scottish Government spending budgets.

In respect of the Joint SLA, the charity was successful in securing a renewed contract that took effect from 1st April 2024, albeit at reduced levels than in previous years. The new contract term is for the three years running to 31st March 2027, with an option to extend by a further two years. Average income from the contract over the five years is expected to be £135,741 per annum, which represents a £30,577 reduction per year versus 2023/24.

The SOCAS fund was initially due to finish on the 31st March 2024, but was extended by a further six months to 30th September 2024 at the same levels as previously funded. A new fund has been announced that will extend for eighteen months to 31st March 2026.

Due to these funding uncertainties, the charity is taking action to increase self-generated trading income, principally in the form of Vicarious Trauma support services and fundraising. Additionally, we have targeted specific bids towards various Trust and Foundations grants and awards to supplement and fill any expected shortfall to ensure clinical capacity and service levels are maintained.

Although wage-inflation in the UK has been generally easing in recent months, the charity needs to continue to strike a balance between controlling staff related costs and retaining staff, ensuring required clinical capacity is maintained. We therefore continue to review staff costs against current market rates on an ongoing basis with these considerations in mind.

In respect of IT expenses, despite a decrease from £57,252 in 2022/23 to £54,500 in 2023/24, mainly arising from a reduction in the number of users supported and other targeted savings, inflationary pressure is still a significant risk factor. Whilst our IT capacity is not expected to increase significantly in the coming year 2024/25, a 5% rate increase from our main IT service provider took effect from 1st April 2024.

The Year Ahead

Despite the economic challenges facing the sector, the charity will continue to focus on ensuring swift access to professional support, delivering best value for our customers, providing a quality service for our clients, listening to their needs and using feedback, data, latest research and sector knowledge to inform and shape our service.

On the 1st April 2024, we will introduce a range of client management system changes, implement an improved outcomes reporting approach aligned to the Herman model of trauma recovery focussing on capturing indicators to evidence; safety and stabilisation, processing trauma and transitioning beyond trauma.

A contract change with East and North Ayrshire Council has necessitated a change in our service delivery model from 1st April 2024. Whilst the contract provides for support for age 18+, as a charity we will continue to offer support to age 13+ across East and North Ayrshire localities. However, to continue to support under 18s, from 1st April 2024 we have required to implement a change in the level of support we can offer, due to funding limitations.

We will also re-introduce client information sessions to aid with engagement and to help signpost to additional resources available whilst waiting for support. These sessions will be delivered by our Client Liaison Team.

We are currently developing psychoeducational online resources to offer additional support to clients waiting for support and as additional resources for partners/family members. This is being developed as an interactive tool to make it suitable for neurodivergent audiences and to be more interactive. We will host this resource online and track/monitor access upon launch through website analytics.

To further our work on digital, we will be exploring new approaches to better utilise technology and to promote positive engagement, eg marketing focussing on purpose/motivation for therapy, improved welcome pack, counsellor bios/photos/videos, information about outreach venues etc; continue to provide useful online support and self-help resources; continue to increase automation for service efficiency/effectiveness, eg on-line marketing, training enquiries etc. Our digital progress was hindered with the resignation of our part-time Development Worker role in January 2024. Due to funding uncertainty, we decided to suspend this role.

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We will continue to review client management system data and reporting functionality, improve automation where appropriate, build our data maturity and better utilising our data to underpin strategic decisions.

We will strengthen the charity and our team by building organisational capacity. We will explore learning and development opportunities and support continuous professional development as identified across the team from the annual progress reviews.

We will invite guest speakers to meet with our team for informal discussions/learning opportunities as these were extremely beneficial in 2023/24. This will build and further develop our expertise to ensure we are neuro-inclusive, eg in April 2024 – Jim Taylor:Knows Autism will meet our team at the Harbour Arts Centre, Irvine to provide an open platform for discussion, sharing of knowledge and experience in a safe, supported environment.

We will be attending Conferences/Events to learn/transfer/share knowledge, eg BACP Research Conference (May 2024), Action Trauma Summit (June 2024), and The Survivors Trust Conference (September 2024) to name a few.

We continue to work with established partners but will also be working on a new project in partnership with Mairi Scally Robertson, Doctoral Candidate in Counselling Psychology and Researcher at Queen Margaret University, exploring and developing resources on sexual intimacy following abuse.

We will participate in YPI and other early intervention/prevention and community benefit activities. Already scheduled; presentation to a team of Safeguarding Midwives staff, meeting with Safeguarding Director of The Scottish Catholic Safeguarding Standards Agency (SCSSA), presentation to Extended Senior Management Team, Children, Families and Justice Services, North Ayrshire Council.

Quarterly face to face in person meetings improve communication and promote Team cohesiveness despite remote working and these will continue in 2024/25. Quarterly wellbeing sessions provide a focus for the Team to come together on a social level and to help prevent risk of vicarious trauma, providing opportunities to engage with healthy activities and new experiences together and therefore these too will continue in 2024/25 with team input to planning to promote health and wellbeing in addition to our other approaches.

In July 2024, we will undertake annual renewal of our Cyber Essentials Assurance Accreditation to maintain this standard and to help identify any opportunities to strengthen our cyber security approaches with any additional measures available implemented to assure cyber-security. We extend our gratitude to John McGill of Netfocus ICT who has kindly supported the charity with both accreditation and cyber-security protocols.

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STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance

The charity is a company limited by guarantee and, as such, it is governed by its memorandum and articles of association.

Break the Silence is governed by a Board of Trustees with a compliment of business, clinical and creative expertise. Trustees act in the interests of the charity, operating in a manner consistent with the charity's purposes and carry out their duties in accordance with the charity's governing document. They act with due care and diligence, ensuring that Break the Silence complies with the provisions of the Charities and Trustee Investment (Scotland) Act 2005 and other relevant legislation, including the Charities (Regulation and Administration) (Scotland) Act 2023.

The trustees are aware of their responsibility in complying with the guidelines set by the Office of the Scottish Charity Regulator (OSCR) and all hold current certificates of basic disclosure from Disclosure Scotland.

The trustees met quarterly in 2023/24 and continue to follow a quarterly calendar, however ad-hoc meetings can be called for the purposes of special business or for training. In the reporting period, training sessions were offered on safeguarding and pre-trial therapy. Wellbeing sessions were also offered through mindfulness online.

Break the Silence recruit trustees using a skills matrix approach to ensure a diverse representation, and all new trustees are provided with induction training and are encouraged to attend all meetings, conferences and development workshops. In the reporting period, Noelle Maye was designated as Safeguarding Lead on the board (August 2023) and Elaine Crichton, previously Acting/Interim Chair was formerly appointed as permanent Chair (March 2024). In April 2024, two trustees will complete their maximum term of service and therefore trustee recruitment will be undertaken. As part of this process a trustee skills audit review will also be undertaken (scheduled for May 2024).

None of the trustees receive any monetary benefit from their work with Break the Silence and there are no connections between a trustee or senior manager with service providers other than those disclosed to the Board.

Organisational structure

The charity is managed by the CEO (Operations) and CEO (Clinical). The management team comprises; a Finance Officer, Operations Manager, 2 Clinical Leads.

Break the Silence is a registered Living Wage employer and recognise that staff are its greatest asset. Staff are supported and encouraged to continue their professional development with all training information maintained on a training matrix.

Break the Silence is committed to continuous improvement and achieved European Foundation for Quality Management's Committed to Excellence Accreditation in 2018 and again in March 2022. The charity utilises the EFQM model, a globally recognised practical framework for organisational change and performance improvement. Awarded Winner of Ayrshire Chamber's Business Excellence Award in February 2024.

As organisational members of the British Association for Counselling and Psychotherapy (BACP), Break the Silence adheres to the BACP Ethical Framework for the Counselling Professions, and also adheres to other guidelines where they are clinically appropriate (eg National Institute for Care and Excellence (NICE)). Break The Silence secured BACP service accreditation in January 2024.

Break the Silence

Report of the Trustees (incorporating the Directors' Report)
for the Year Ended 31 March 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC341157 (Scotland)

Registered Charity number

SCO36263

Registered office

11 Portland Road, Kilmarnock KA1 2BT

Trustees

Elaine Crichton (Chair)

Lynn Burns (Vice-Chair)

Resigned 13/4/2024

Shaun Alexander

Vikki Binnie

Nicola Buchanan (Finance)

Appointed 13/9/2023

Marilyn Cairns

Resigned 13/4/2024

Keara Donnachie

Emma Donnelly

Noelle Maye (Safeguarding Lead)

Michael Malone

Katie Ralston

Key Management Personnel

Sharon Belshaw (Chief Executive Officer - Clinical)

Lesley Craig (Chief Executive Officer - Operations)

Independent Examiner of Accounts

JRD LLP

11 Portland Road

Kilmarnock

KA1 2BT

Bankers

Santander UK plc

97 King Street

Kilmarnock

KA1 1QD

Unity Trust Bank plc

PO Box 7193

Planetary Road

Willenhall

WV1 9DG

Break the Silence

Report of the Trustees (incorporating the Directors' Report) **for the Year Ended 31 March 2024**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Break the Silence for the purposes of company law) 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).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 charitable company 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 charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.



.....
E Crichton – Chair

30 August 2024

Independent Examiner's Report to the Trustees and Members of
Break the Silence

I report on the accounts of the charity for the year ended 31 March 2024, which are set out on pages 15 to 31.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Ken McCracken B.Acc, C.A

Chartered Accountant (ICAS)

**JRD LLP
Chartered Accountants
11 Portland Road
Kilmarnock
KA1 2BT**

3 September 2024

Break the Silence

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	7,977	266,977	274,954	243,620
Charitable activities					
Main charitable activities	4	166,328	-	166,328	204,136
Investment income	3	5,448	-	5,448	591
Other income		<u>5,783</u>	<u>-</u>	<u>5,783</u>	<u>13,471</u>
Total		185,536	266,977	452,513	461,818
EXPENDITURE ON					
Charitable activities					
Main charitable activities	5	222,405	243,276	465,681	460,498
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET INCOME/(EXPENDITURE)		(36,869)	23,701	(13,168)	1,320
Transfers between funds	17	<u>(3)</u>	<u>3</u>	<u>-</u>	<u>-</u>
Net movement in funds		(36,872)	23,704	(13,168)	1,320
RECONCILIATION OF FUNDS					
Total funds brought forward		276,474	1,439	277,913	276,593
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD		<u>239,602</u>	<u>25,143</u>	<u>264,745</u>	<u>277,913</u>

The notes form part of these financial statements

Break the Silence

Balance Sheet
31 March 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Intangible assets	12	7,500	-	7,500	9,000
Tangible assets	13	<u>3,443</u>	<u>-</u>	<u>3,443</u>	<u>10,241</u>
		10,943	-	10,943	19,241
CURRENT ASSETS					
Debtors	14	32,239	-	32,239	25,853
Cash at bank and in hand		<u>232,802</u>	<u>25,143</u>	<u>257,945</u>	<u>256,919</u>
		265,041	25,143	290,184	282,772
CREDITORS					
Amounts falling due within one year	15	(36,382)	-	(36,382)	(24,100)
NET CURRENT ASSETS		<u>228,659</u>	<u>25,143</u>	<u>253,802</u>	<u>258,672</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>239,602</u>	<u>25,143</u>	<u>264,745</u>	<u>277,913</u>
NET ASSETS		<u>239,602</u>	<u>25,143</u>	<u>264,745</u>	<u>277,913</u>
FUNDS	17				
Unrestricted funds				239,602	276,474
Restricted funds				<u>25,143</u>	<u>1,439</u>
TOTAL FUNDS				<u>264,745</u>	<u>277,913</u>

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 30 August 2024 and were signed on its behalf by:



.....
E Crichton – Chair

The notes form part of these financial statements

Break the Silence

Cash Flow Statement
for the Year Ended 31 March 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(4,422)</u>	<u>(13,786)</u>
Net cash provided by operating activities		<u>(4,422)</u>	<u>(13,786)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		-	-
Interest received		<u>5,448</u>	<u>591</u>
Net cash used in investing activities		<u>5,448</u>	<u>591</u>
Change in cash and cash equivalents in the reporting period		1,026	(13,195)
Cash and cash equivalents at the beginning of the reporting period		<u>256,919</u>	<u>270,114</u>
Cash and cash equivalents at the end of the reporting period		<u>257,945</u>	<u>256,919</u>

The notes form part of these financial statements

Break the Silence

Notes to the Cash Flow Statement
for the Year Ended 31 March 2024

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

	2024 £	2023 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	(13,168)	1,320
Adjustments for:		
Depreciation charges	8,298	8,298
Impairment adjustment on fixed assets	-	-
Interest received	(5,448)	(591)
(Increase)/decrease in debtors	(6,386)	9,907
Increase /(decrease) in creditors	<u>12,282</u>	<u>(32,720)</u>
Net cash provided by operations	<u>(4,422)</u>	<u>(13,786)</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	<u>256,919</u>	<u>1,026</u>	<u>257,945</u>
	<u>256,919</u>	<u>1,026</u>	<u>257,945</u>
Liquid resources			
Deposits included in cash	-	-	-
Current asset investments	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>256,919</u>	1,026	257,945

The notes form part of these financial statements

Break the Silence

Notes to the Financial Statements **for the Year Ended 31 March 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements relate to the charity as an individual entity, with the presentational currency stated as the Pound Sterling (£) and rounded to the nearest pound.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The charity has a strong balance sheet with sufficient bank balances to meet its liabilities as and when they fall due. After reviewing the charity's forecasts and projections, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future.

Critical accounting judgements and key sources of estimation uncertainty

In preparing the financial statements, management is required to make judgements, estimates and assumptions, based on historical experience and other relevant factors. Actual results may differ from these best estimates, which are reviewed on an ongoing basis.

The estimated and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The significant items in the financial statements where these judgements are required (and the factors in play) include: debtors (likelihood of recovery), provisions and liabilities (likelihood of expenditure being required) and the going concern basis of accounting.

Income

All income is recognised when the charity is entitled to the income, it is probable that the income will be received and the amount can be measured reliably. The following specific policies are applied to particular categories of income:

Donations and legacies consists of donations, grants and legacies. Donations (including donated goods) are recognised when the charity is entitled to the income, receipt of the income is probable and the amount can be measured reliably. Income from grants, not subject to performance related conditions, is recognised when the charity has entitlement to the funds, it is probable that the income will be received, the amount can be measured reliably and it is not deferred. Income from government grants is recognised when received as the accrual model is not permitted by the Statement of Recommended Practice. Legacy income is recognised when it is probable that it will be received.

Charitable activities income is received from performance related grants and is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably.

Investment income consists of bank interest received. Investment income is included when receipt is probable and the amount can be measured reliably.

Other income consists of income received which is outwith donations, legacies, charitable activities, and investment income.

Break the Silence

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

1. ACCOUNTING POLICIES - continued

Expenditure

Expenditure has been classified under the headings that aggregate all costs 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 the resources.

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable activities comprise all resources expended undertaking work to meet the charity's charitable objectives. Such costs include the direct costs of charitable activities approved by the charity and all support costs relating to these activities. Governance costs include direct resources expended in the general running of the charity and are primarily associated with constitutional and statutory requirements. These costs are allocated entirely to charitable activities.

Allocation and apportionment of costs

Support costs are allocated wholly to charitable activities. Whilst the Trustees recognise that a small part of some items of expenditure included in support costs do relate to indirect governance costs, they are of the opinion that the time and costs involved in performing such an analysis outweigh the potential benefits arising from any such work.

Intangible fixed assets

Intangible fixed assets relate to development expenditure on the charity's client management system software. This has been initially recognised at cost in a previous financial year and is amortised on a straight-line basis over their useful economic life of 10 years.

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	- 25% on reducing balance
Computer equipment	- 25% on cost

If any impairment exists, the carrying amount of the asset shall be reduced to its estimated recoverable amount.

All tangible fixed assets having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. It is the charity's policy to consider the nature of expenditure on a case-by-case basis and to capitalise relevant expenditure where appropriate.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Funds are classified as either unrestricted funds or restricted funds, defined as follows:

Unrestricted funds are expendable at the discretion of the Trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the Trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the Trustees' discretion to apply the funds.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal process, but still within the wider objects of the charity. Details of the specific restricted funds are disclosed elsewhere in the notes to the financial statements.

Break the Silence

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

1. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

Pension costs and other post-retirement benefits

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

Donated goods

Goods donated for ongoing use by the charity in carrying out its activities are recognised as tangible fixed assets and measured at fair value, with the corresponding gain recognised as income from donations within the Statement of Financial Activities.

Such donated goods (& the corresponding gain) are recognised when:

- control over the expected economic benefits that flow from the donation has passed to the charity and any performance-related conditions attached to the donation have been met;
- it is more likely than not that the economic benefits associated with the donated item will flow to the charity;
- the fair value to the charity of the donated item can be measured reliably.

Financial instruments

The charity has no complex financial instruments but does hold basic financial instruments of; cash at bank, debtors and creditors.

Cash and cash equivalents comprise cash at bank and on hand, foreign currency on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. A bank overdraft would be shown within current liabilities.

Debtors are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less losses for bad debts except where the effect of discounting would be immaterial. In such cases, debtors are stated at cost less losses for bad debts.

Creditors are initially recognised at fair value and subsequently measured at amortised cost using the effective interest rate unless the effect of discounting would be immaterial. In such cases, creditors are stated at cost.

Employee benefits

The total cost of employee benefits to which employees have become entitled as a result of service rendered to the entity during the reporting period are recognised and charged to the profit and loss account in the period to which they relate.

Provision for liabilities

A provision is initially recognised when there is an obligation at the balance sheet date as the result of a past event, it is probable that there will be a transfer of funds in settlement and the amount of the obligation can be estimated reliably. The provision is subsequently measured by placing a charge against the provision only for expenditure for which the provision was originally recognised.

Break the Silence

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

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	4,133	3,274
Grants	<u>270,821</u>	<u>240,346</u>
	<u>274,954</u>	<u>243,620</u>

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

	2024	2023
	£	£
R S MacDonald Trust	7,500	15,120
Charities Aid Foundation	48,608	-
The Wood Foundation (YPI)	3,000	-
Scottish Government	209,125	221,666
Small grants	<u>2,588</u>	<u>3,560</u>
	<u>270,821</u>	<u>240,346</u>

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>5,448</u>	<u>591</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2024	2023
	£	£
Contract income	<u>166,328</u>	<u>204,136</u>

Contract income, included in the above, is detailed as follows:

	2024	2023
	£	£
East & North Ayrshire joint SLA	117,520	115,830
NHS Scotland	8,808	8,808
East Ayrshire Council - additional funding	-	39,498
North Ayrshire Council - additional funding	<u>40,000</u>	<u>40,000</u>
	<u>166,328</u>	<u>204,136</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Main charitable activities	<u>377,311</u>	<u>88,370</u>	<u>465,681</u>

Break the Silence

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

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Staff costs (note 10)	337,234	291,773
Hire of plant and machinery	-	1,017
Sessional staff	40,077	58,788
Therapy expenses	-	3,000
Conference & event costs	-	7,947
	<u>377,311</u>	<u>362,525</u>

7. SUPPORT COSTS

	Management	Governance	Totals
	£	£	£
Main charitable activities	<u>81,323</u>	<u>7,047</u>	<u>88,370</u>

Support costs, included in the above, are as follows:

	2024 Main charitable activities £	2023 Main charitable activities £
Other operating leases	1,773	7,454
Rates and water	-	2,016
Insurance	5,277	6,264
Light and heat	-	1,857
Telephone	-	567
Postage and stationery	440	504
Advertising	-	108
Sundries	1,935	2,252
Repairs & maintenance	-	(4,396)
Subscriptions	1,157	1,984
Travel	1,442	711
Training	5,597	4,972
Computer expenses	54,500	57,252
Cleaning	-	155
Payroll fees	904	781
Amortisation of intangible fixed assets (note 12)	1,500	1,500
Depreciation of tangible and heritage assets (note 13)	6,798	6,798
Gain on sale of tangible fixed asset	-	(1,350)
Examination fee	1,560	1,800
Professional fees	<u>5,487</u>	<u>6,744</u>
	<u>88,370</u>	<u>97,973</u>

Break the Silence

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

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets (note 13)	6,798	6,798
Hire of plant and machinery	-	1,017
Other operating leases	1,773	7,454
Gain on disposal of fixed assets	-	(1,350)
Computer software amortisation (note 12)	<u>1,500</u>	<u>1,500</u>

9. 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

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

10. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	307,933	266,424
Social security costs	20,889	18,227
Other pension costs (note 18)	<u>8,412</u>	<u>7,122</u>
	<u>337,234</u>	<u>291,773</u>

Remuneration paid to employees whom the trustees consider as falling within the definition of "key management personnel" [per the Charities SORP (FRS 102)] amounted to £106,395 in the year under review (2023: £103,629).

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

	2023	2022
Management	2	2
Administration	<u>11</u>	<u>10</u>
	<u>13</u>	<u>12</u>

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

Break the Silence

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	4,274	239,346	243,620
Charitable activities			
Main charitable activities	204,136	-	204,136
Investment income	591	-	591
Other income	<u>13,471</u>	<u>-</u>	<u>13,471</u>
Total	222,472	239,346	461,818
EXPENDITURE ON			
Charitable activities			
Main charitable activities	207,191	253,307	460,498
NET INCOME/(EXPENDITURE)	15,281	(13,961)	1,320
Transfers between funds	<u>(15)</u>	<u>15</u>	<u>-</u>
Net movement in funds	15,266	(13,946)	1,320
RECONCILIATION OF FUNDS			
Total funds brought forward	261,208	15,385	276,593
TOTAL FUNDS CARRIED FORWARD	<u><u>276,474</u></u>	<u><u>1,439</u></u>	<u><u>277,913</u></u>

12. INTANGIBLE FIXED ASSETS

	Computer software £
COST	
At 1 April 2023 and 31 March 2024	<u>15,000</u>
AMORTISATION	
At 1 April 2023	6,000
Charge for year	<u>1,500</u>
At 31 March 2024	<u>7,500</u>
NET BOOK VALUE	
At 31 March 2024	<u><u>7,500</u></u>
At 31 March 2023	<u><u>9,000</u></u>

Break the Silence

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	3,012	41,508	44,520
Additions	-	-	-
Disposals	-	-	-
	-----	-----	-----
At 31 March 2024	3,012	41,508	44,520
DEPRECIATION			
At 1 April 2023	3,012	31,267	34,279
Charge for year	-	6,798	6,798
Disposals	-	-	-
	-----	-----	-----
At 31 March 2024	3,012	38,065	41,077
NET BOOK VALUE			
At 31 March 2024	-----	3,443	3,443
	-----	-----	-----
At 31 March 2023	-----	10,241	10,241
	-----	-----	-----

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	30,448	23,935
Prepayments and accrued income	1,791	1,918
	-----	-----
	32,239	25,853
	-----	-----

Break the Silence

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	8,794	2,672
Social security and other taxes	6,968	5,489
Other creditors	1,619	1,422
Accruals and deferred income	<u>19,001</u>	<u>14,517</u>
	<u><u>36,382</u></u>	<u><u>24,100</u></u>

Included within "Accruals & deferred income" are the following balances, relating to monies received to date to deliver specific groups and activities which have yet to be delivered. Accordingly, this "deferred income" is carried forward into future financial years.

The specific activities are as follows:

	2024	2023
	£	£
Co-op (Harp Group)	<u>4,972</u>	<u>4,972</u>
	<u><u>4,972</u></u>	<u><u>4,972</u></u>

16. OPERATING LEASE COMMITMENTS

There were no operating lease commitments at the year-end date (2023: £nil).

Break the Silence

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

17. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	276,474	(36,869)	(3)	239,602
Restricted funds				
Survivors' Scotland Innovation Fund	1,253	(1,253)	-	-
R. S. MacDonald	-	(3)	3	-
North Ayrshire Council Primary & Social Care Grants Scheme	186	(186)	-	-
CAF Keystone	<u>-</u>	<u>25,143</u>	<u>-</u>	<u>25,143</u>
	<u>1,439</u>	<u>23,701</u>	<u>3</u>	<u>25,143</u>
TOTAL FUNDS	<u>277,913</u>	<u>(13,168)</u>	<u>-</u>	<u>264,745</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	185,536	(222,405)	(36,869)
Restricted funds			
R. S. MacDonald	7,500	(7,503)	(3)
Scottish Government - Survivor Abuse Fund	209,125	(209,125)	-
Survivors' Scotland Innovation Fund	-	(1,253)	(1,253)
University of Glasgow - Find a Solution	1,744	(1,744)	-
North Ayrshire Council Primary & Social Care Grants Scheme	-	(186)	(186)
CAF Keystone	<u>48,608</u>	<u>(23,465)</u>	<u>25,143</u>
	<u>266,977</u>	<u>(243,276)</u>	<u>23,701</u>
TOTAL FUNDS	<u>452,513</u>	<u>(465,681)</u>	<u>(13,168)</u>

Break the Silence

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

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	261,208	15,281	(15)	276,474
Restricted funds				
Scottish Government - Survivor Abuse Fund	-	(1)	1	-
Survivors' Scotland Innovation Fund	1,346	(93)	-	1,253
R. S. MacDonald	1,039	(1,053)	14	-
Foundation Scotland / Baillie Gifford	10,000	(10,000)	-	-
GSK - Local Ayrshire Community Awards	3,000	(3,000)	-	-
North Ayrshire Council Primary & Social Care Grants Scheme	-	186	-	186
	<u>15,385</u>	<u>(13,961)</u>	<u>15</u>	<u>1,439</u>
TOTAL FUNDS	<u>276,593</u>	<u>1,320</u>	<u>-</u>	<u>277,913</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	222,472	(207,191)	15,281
Restricted funds			
R. S. MacDonald	15,120	(16,173)	(1,053)
Scottish Government - Survivor Abuse Fund	209,125	(209,126)	(1)
Scottish Government - Survivor Abuse Fund top up	12,129	(12,129)	-
Survivors' Scotland Innovation Fund	-	(93)	(93)
GSK Local Ayrshire Community Awards	-	(3,000)	(3,000)
University of Glasgow - Find a Solution	1,560	(1,560)	-
Scottish Government -Digital Capacity Award	412	(412)	-
Foundation Scotland / Baillie Gifford	-	(10,000)	(10,000)
North Ayrshire Council Primary & Social Care Grants Scheme	1,000	(814)	186
	<u>239,346</u>	<u>(253,307)</u>	<u>(13,961)</u>
TOTAL FUNDS	<u>461,818</u>	<u>(460,498)</u>	<u>1,320</u>

Break the Silence

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

17. MOVEMENT IN FUNDS - continued

Unrestricted Fund

General Fund represents the income and expenditure incurred in the routine operations of the charity.

Restricted Funds

R S MacDonald Fund

This funding was awarded as a contribution to our core costs.

Scottish Government - Survivors of Childhood Abuse Fund

This grant was to fund our staff, premises and overhead costs.

Survivors Scotland Innovation Fund

Funding for the Engage project.

University of Glasgow - Find a Solution

Funding for Break the Silence to recruit interns from the University of Glasgow.

North Ayrshire Council Primary & Social Care Grants Scheme

Funding for staff wellbeing sessions.

CAF Keystone

Funding towards staff costs and other overheads to enhance digital development capability.

Restricted Funds

The following funds were utilised in full and closed in the year to 31 March 2023:

GSK - Local Ayrshire Community Awards

This money is to fund mindfulness sessions for clients and staff.

Scottish Government -Digital Capacity Award

To assist with IT support costs to increase capacity and transition to a cloud-based platform.

Foundation Scotland / Baillie Gifford

To assist with costs in relation to IT support and remote access.

Transfers between funds

Net amounts totalling £3 were transferred from the general fund to restricted funds in the year under review, representing the charity's need to partly fund specific expenditure items (mainly covered by restricted funds).

Break the Silence

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

18. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The pension cost charge represents contributions payable by the charity to the fund and amounted to £8,412 (2023: £7,122). As at 31 March 2024 there were outstanding pension contributions amounting to £1,619 (2023: £1,422) included in accrued charges.

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

20. ULTIMATE CONTROLLING PARTY

Break the Silence is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.